

**BOARD OF COUNTY  
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Barry A. Burton  
County Administrator

July 23, 2019

TO: The Honorable Chairman and  
Members of the Pinellas County Board of County Commissioners

In accordance with our statutory responsibilities and in the interest of transparency, we are pleased to present the **Proposed Fiscal Year 2020 Annual Operating and Capital Budget**. This Proposed Budget reflects our strategic plan, values, and associated priorities that you have identified as we aspire to achieve our Vision to be the standard for public service in America.

This is my first budget and it's been interesting trying to get into the level of detail and the myriad of important things that we do as a county government. As we approach the FY20 budget, it's important that we think with our heart, but also with our head. We are in a people business. The decisions we make impact people's lives. We also recognize that these are taxpayer dollars and we need to be prudent and thoughtful as we look at both the short-term issues and the long-term impact regarding our overall budget.

The FY20 Proposed Budget we have developed together is sustainable through our FY25 financial forecast horizon and beyond based on a positive, optimistic, yet realistic outlook for our future. Our local economy demonstrates sustained improvement with continuing record levels of tourism, historically low unemployment, all-time highs in airport passenger growth, sales tax growth, and increasing values in the real estate market. Pinellas County's budget policies set by the Board guard against making short-term budget decisions at the expense of longer-term needs. For example, Pinellas County does not defer important maintenance projects or spend down its reserve funds. We also do not use one-time money for ongoing expenses.

Within this balanced budget, funding is aligned to support each of your strategic goals: Create a quality workforce in a positive, supportive organization; Ensure public health, safety, and welfare; Practice superior environmental stewardship; Foster continual economic growth and vitality; and Deliver first-class services to the public and our customers. We also continue to work together to craft solutions to address such issues as: leveraging transportation to connect our communities and providing mobility to our citizens to access workforce development, jobs, and housing that's affordable; collaborating with public and private partners to enhance mental and behavioral health services to address suicide rates and addiction; bolstering programs like small business enterprise (SBE) program to help our small businesses thrive; dedicating resources to implement plans to improve services to unincorporated communities; and sustaining and enhancing public safety to ensure a safe, secure community.

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We are proud of the results of the 2019 Citizen Values Survey that reflected 97 percent of our citizens have trust and confidence in Pinellas County government. This represents the highest number recorded since the County began the survey in 2012. This trust and confidence rating significantly outperformed the national average of 72 percent for local governments. Survey results also showed that a vast majority of residents would recommend Pinellas County as a place to live (92%), work (90%), raise children (90%), and retire (92%). Citizens also reported that their experiences are closely aligned with their expectations across a wide spectrum of community characteristics including parks, personal safety, and community.

In the following pages, you will find the facts and figures that make up the FY20 Proposed Budget, as well as examples of measurements that are influencing spending decisions.

We are grateful for the Board's active engagement and guidance throughout the budget development process. Likewise, we appreciate the support of fellow employees, the Constitutional Officers, and Independent Agency heads for their cooperation in producing this Proposed Budget.

The collaborative partnership used to build this budget assures that it meets the needs identified by the Board as our community's elected representatives. By focusing on serving the public, building constructive relationships with our partners, and supporting our employees, Pinellas County Government will continue to demonstrate that it is meeting the needs and concerns of our citizens today and tomorrow.

Sincerely,



Barry A. Burton  
County Administrator

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# PINELLAS COUNTY GOVERNMENT

## OUR MISSION

Pinellas County Government is committed to progressive public policy, superior public service, courteous public contact, judicious exercise of authority and responsible management of public resources, to meet the needs and concerns of our citizens today and tomorrow.

## OUR VISION

### **To be the standard for public service in America**

To achieve our vision we place the highest importance on:

- Quality Service
- Respectful Engagement
- Responsible Resource Management

## OUR VALUES

- We will be respectful of the needs of individuals while recognizing our responsibility to the community as a whole.
- We will be community-centric, embracing the individuality of partners working together as one, toward the community's vitality.
- We believe it is our responsibility to improve the overall quality of life through the management and preservation of the natural and built environment.
- We will provide open and accountable governance.
- We will foster a diverse work culture, a safe workplace, and opportunity for professional and personal growth.

These, our values, will guide the development and implementation of Pinellas County policy for a better community.

***Doing Things For You!***

# Pinellas County's Strategic Plan: *Doing Things to Serve the Public*

**Mission:** Pinellas County Government is committed to progressive public policy, superior public service, courteous public contact, judicious exercise of authority, and responsible management of public resources to meet the needs and concerns of our citizens today and tomorrow.



## Deliver First Class Services to the Public and Our Customers

- 5.1 Maximize partner relationships and public outreach
- 5.2 Be responsible stewards of the public's resources
- 5.3 Ensure effective and efficient delivery of county services and support
- 5.4 Strive to exceed customer expectations



## Ensure Public Health, Safety, and Welfare

- 2.1 Provide planning, coordination, prevention, and protective services to ensure a safe and secure community
- 2.2 Be a facilitator, convener, and purchaser of services for those in need
- 2.3 Provide comprehensive services to connect our veterans and dependents to the benefits they have earned
- 2.4 Support programs that seek to prevent and remedy the causes of homelessness and move individuals and families from homelessness to permanent housing
- 2.5 Enhance pedestrian and bicycle safety



## Practice Superior Environmental Stewardship

- 3.1 Implement green technologies and practices where practical
- 3.2 Preserve and manage environmental lands, beaches, parks, and historical assets
- 3.3 Protect and improve the quality of our water, air, and other natural resources
- 3.4 Reduce/reuse/recycle resources including energy, water, and solid waste



## Foster Continual Economic Growth and Vitality

- 4.1 Proactively attract and retain businesses with targeted jobs to the county and the region
- 4.2 Invest in communities that need the most
- 4.3 Catalyze redevelopment through planning and regulatory programs
- 4.4 Invest in infrastructure to meet current and future needs
- 4.5 Provide safe and effective transportation systems to support the efficient flow of motorists, commerce, and regional connectivity
- 4.6 Support a vibrant community with recreation, arts, and culture to attract residents and visitors



## Create a Quality Workforce in a Positive, Supportive Organization

- 1.1 Recruit, select, and retain the most diverse and talented workforce
- 1.2 Leverage, promote, and expand opportunities for workforce growth and development
- 1.3 Make workforce safety and wellness a priority
- 1.4 Maintain a fair and competitive compensation package

**Our Vision:** To Be the Standard for Public Service in America

## Overview of the Fiscal Year 2020 Budget

Pinellas County Government is committed to progressive public policy, superior public service, courteous public contact, judicious exercise of authority, and responsible management of public resources to meet the needs and concerns of our citizens today and tomorrow.

As responsible stewards of the public's resources, the Pinellas County Board of County Commissioners (BCC) works diligently, through a transparent and accessible process, to develop a fiscally responsible budget that meets the community's needs and provides the programs and services that citizens value.

The FY20 Budget reflects the mission of the County and adheres to the principles of the Pinellas County Strategic Plan.

The FY20 Budget Message provides an overview of the budget, including:

- Strategic Plan
- Citizen Engagement
- Budget Development Process
- Budget Development Strategy
- Additional Priority Needs Addressed Within the Budget
- Departments and Agencies Overview
- Legislative Impacts
- Fund Reserves
- Unincorporated Area Municipal Services Taxing Unit (MSTU) Budget

## Strategic Plan

The budget supports the Strategic Plan developed by the BCC based on the community's priorities. Five strategic goals guide the budget's development, assuring that the programs and services outlined in the budget align with the goals and strategies set forth by the BCC on behalf of the public and our customers.

### The Five Strategic Goals Are:

#### Create a Quality Workforce in a Positive, Supportive Organization

We believe that the workforce is the foundation of organizational performance excellence. Providing opportunities for personal and professional growth as well as career

progression; ensuring a safe, supportive work environment; and remaining competitive within the labor market enables us to recruit, select, retain, and cultivate a workforce that reflects our community and achieves our strategic goals.

## Ensure Public Health, Safety, and Welfare

An essential function of government is to provide for and protect the public's health and safety. Pinellas County is proud to be age-friendly, promoting a healthy, livable community for residents of all ages. We do this by ensuring rapid and effective emergency response; facilitating disaster preparedness and recovery; coordinating health, dental, and other social services for those in need; offering consumer protection services; and responding to animal safety and welfare concerns.

## Practice Superior Environmental Stewardship

Our beaches, greenspaces, and waterways attract residents, businesses, and visitors to Pinellas County. Cost-effective "green" technologies and practices help protect the unique qualities of our county, meet regulatory requirements, and preserve our community's distinctive characteristics for future generations.



## Foster Continual Economic Growth and Vitality

Investments in community revitalization and redevelopment, infrastructure maintenance and renewal, and effective transportation systems are vital to Pinellas County's ability to attract businesses and high-wage jobs. Providing access to recreation, sports venues, and cultural events and exhibits attracts residents, businesses, and visitors to the region and improves quality of life.

## Deliver First Class Service to the Public and Our Customers

To achieve our vision, delivering first class service is a priority. We strive to create a positive customer experience through timely, quality, cost-effective services. We collaborate and leverage strategic partnerships and community engagement, capitalizing on diverse ideas and resources to facilitate progress toward common goals and outcomes. We continually seek innovative ways to provide information, resources, and services to the public and our customers.

## The Five Strategic Goals in Action

The goals of the Strategic Plan are supported by strategies that describe the approaches used to achieve each goal. These strategies inform the development of the budget as guideposts for County staff and other stakeholders who tie the things they do every day to one or more strategy. Ultimately, it is the work of each employee, supported by the budget, that puts the Strategic Plan into action.



## Create a Quality Workforce in a Positive, Supportive Organization

**Strategy:** Recruit, select, and retain the most diverse and talented workforce

As the labor market has tightened, we have begun creating pipelines for career readiness to help meet workforce needs. Identifying hard-to-fill positions and the skills needed for them, we are building partnerships to ensure current students are obtaining skills that increase their employability and providing internship and externship opportunities to allow students to gain public service experience. Several County departments including Animal Services, Solid Waste, Utilities, Public Works, and the Office of Management and Budget have sought out opportunities to bring in interns in partnership with Human Resources. These opportunities provide additional support to departments and offer interns valuable work experience.

#### Future Actions for FY20

- Continue to Strive for Our Workforce to Reflect the Community
- Continue to Create Pipelines for Career Readiness through Internships and Externships

**Strategy:** Leverage, promote, and expand opportunities for workforce growth and development

This year we launched a new cohort of Big Brothers, Big Sisters School-to-Work Mentoring program volunteers. This work-based mentoring initiative allows high school juniors and seniors to job shadow on a monthly basis. Mentoring has been shown to have benefit for both mentors and the students they work with. For mentors, research shows positive impacts on self-esteem, feelings of accomplishment, sense of effectiveness, and skills and knowledge. With the new program, we now have a total of 35 volunteers for 2018 - 2020 school years for the two active cohorts.

#### Future Actions for FY20

- Enhance Employee Growth and Development through Tuition Reimbursement and Scholarship Opportunities, Training and Certification Programs, and Career Ladders

**Strategy:** Make workforce safety and wellness a priority

During last year's in-Service Day, departments worked with Human Resources to conduct training or strategy sessions to address specific feedback that was received from the biennial Employee Voice survey. In addition, the Office of Human Rights conducted Anti-harassment training to address increased concern regarding workplace harassment, which came to light after the survey results were reviewed.

#### Future Actions for FY20

- Continue OSHA Training Program
- Increase driver safety through use of Mobile Assets Performance System (MAPS)

**Strategy:** Maintain a fair and competitive compensation package

Human Resources is currently guiding the Unified Personnel System through a comprehensive classification and compensation study, the first since 2004, to determine whether jobs are classified correctly and compensated equitably and competitively. Fair and competitive compensation contributes to employees' job satisfaction and wellbeing, and is essential to recruit, select, and retain a diverse and talented workforce. The FY20 Budget includes the first phase of implementation of recommendations from the study. The Classification and Compensation Study Report of Findings and Recommendations along with an Executive Summary and other resources, is available at <http://www.pinellascounty.org/hr/compensation>.



#### Future Actions for FY20

- Continue to Monitor Implementation of Pay and Classification Study Recommendations



### **Ensure Public Health, Safety, and Welfare**

**Strategy:** Provide planning, coordination, prevention, and protective services to ensure a safe and secure community

After Hurricane Irma in 2017, After Action Plans were developed that identified areas for improvement in relation to the event. Over 95% have been reported as complete and remaining items are underway including the implementation of technology improvements, additional planning and training, and the larger challenges of finding additional shelter space, resources, and support for populations with special needs.

Initiated in September 2016, the Stormwater/Wastewater Task Force, known now as the [Wastewater/Stormwater Partnership](#), continues to meet on an as-needed basis. The Partnership and its member partners continue to implement capital improvements as well as analyze data gathered from countywide stormwater and inflow and infiltration (I&I) studies to develop future capital plans to improve the resiliency of the wastewater system throughout the county.

#### Future Actions for FY20

- Reduce Employee Turnover within Telecommunicators
- Growth Management of Emergency Services
- Local Mitigation Strategy Five-Year Update
- North Redington Beach Fire Station and Lift Station Replacement Project

**Strategy:** Be a facilitator, convener, and purchaser of services for those in need

In June, the American Association of Retired Persons (AARP) approved the County's Age Friendly Pinellas Action Plan. Department champions are meeting quarterly to assess progress on the plan's action items. Partnerships with the Pinellas Community Foundation, the Area Agency on Aging of Pasco-Pinellas, Inc. (AAAPP), the Largo Police Department, and other community stakeholders are key to the plan's implementation as we launch a Community Assessment Survey of Older Adults, develop a plan to mitigate food insecurity amongst seniors, and work to address home solicitation concerns that often target vulnerable seniors.

A number of initiatives are also underway to address mental and behavioral health. Pinellas County invested approximately \$12.6M on behavioral health efforts in FY19 with

37.8% funded through competitive grant awards. We are leveraging this investment in working with community partners to improve access, delivery, connection, and outcomes related to mental and behavioral health. We are working with partners to help coordinate data and engagement, care for high need clients, and supplement critical areas where gaps arise. Key stakeholders have been engaged to work on a uniformed approach to suicide prevention, education, and outreach strategies to mitigate risk.

We received a three-year grant to support the strategic information needs of the Opioid Task Force as they continue to work on key strategies to reduce opioid-related impacts and deaths. In addition, approximately \$1.4M in grants sought in partnership between the Sixth Judicial Circuit Court and Pinellas County Justice Coordination are being leveraged to expand capacity of the Pinellas County Drug Court to serve priority population areas. In planning future investments, we're exploring the need and costs associated with establishing a secure Marchman facility to provide for involuntary or voluntary substance abuse assessment, stabilization, and treatment.

#### Future Actions for FY20

- Coordinated Case Management Pilot
- Behavioral Health Pilot
- Mental Health Annual Accountability Measures
- Explore Needs and Cost for Secure Marchman Facility
- High Need Client Information Exchange Pilot

#### **Strategy:** Provide comprehensive services to connect our veterans and dependents to the benefits they have earned

In 2017, Pinellas County was designated as a Purple Heart County. This designation creates awareness for the service and sacrifice of members of the United States (U.S.) Armed Forces who are Purple Heart recipients and reinforces Pinellas County's commitment to serving our veterans. In this ongoing commitment, our Veterans Services program provides an important link providing free services to help veterans and their families receive better access to services. In addition, we have continued to collaborate with other agencies on critical issues facing veterans. We are actively participating in the Leadership Team to End Veteran Homelessness, facilitating quarterly Veterans Coalition Meetings, and collaborating with the Supervisor of Elections to promote the "Vote in Honor of a Vet" program for high school students. In August 2019, a dedication ceremony of the newly installed Purple Heart Memorial at War Veterans Memorial Park provides an opportunity for our community to recognize U.S. military service members wounded or killed while serving.



#### Future Actions for FY20

- Enhance Veteran Support and Outreach
- Optimize Recovery of Federal Benefits for Veterans and Their Families

**Strategy:** Support programs that seek to prevent and remedy the causes of homelessness and move individuals and families from homelessness to permanent housing

Pinellas County continues to provide supportive services through grant and County funding as well as coordination to sustain the Homeless System Continuum of Care. As we continue to explore the provision of transitional housing with supportive services, we are taking action. In FY19, the Board of County Commissioners allocated \$434K to provide Emergency Sheltering and Bridge Housing and Prevention Services. In collaboration with partners, we have leveraged this funding to develop an on call process for after-hour sheltering needs and provide support for the Homeless Leadership Board to hire specialist staff focused on homeless diversion. Leveraging grant funding from the U.S. Department of Health and Human Services, we also enhanced substance abuse and mental health intervention for high need Health Care for the Homeless clients. This kind of focused intervention helps to maintain stability and engagement for clients with more severe behavioral health diagnoses.

#### Future Actions for FY20

- Sustain the Homeless System Continuum of Care
- Explore Provision of Transitional Housing with Supportive Services

**Strategy:** Enhance pedestrian and bicycle safety

In the first half of FY19, crews repaired more than 68,000 square feet of sidewalk to remove potential trip-and-fall hazards, providing safer pedestrian access and supporting a walkable community. We have also completed an update of the County's sidewalk inventory in GIS. This data will allow us to more effectively manage these community assets and prioritize locations of future projects. We also partnered with Forward Pinellas, FDOT, and municipalities to evaluate corridors for complete streets projects. Complete streets are designed and operated to enable safe access for all users, including pedestrians, bicyclists, motorists, and transit riders of all ages and abilities. Like the sidewalk inventory, this assessment will be used to prioritize potential projects.

#### Future Actions for FY20

- Provide and Enhance Pedestrian and Bicycle Accommodations
- Implement a Complete Streets Program



## Practice Superior Environmental Stewardship

### **Strategy:** Implement green technologies and practices where practical

In 2018, our commitment to sustainability was validated through our achievement of designation as a 3 STAR community. STAR, now merged with the U.S. Green Building Council, works to evaluate, improve, and certify sustainable communities. This designation provides a baseline evaluation of existing County operations and programs, while also providing valuable information and tools on how the County can position itself for green market growth. Continuing to enhance the county's "green" infrastructure, we partnered with Duke Energy's Park and Plug Program to install nine electric vehicle charging stations at no cost to the County. To further work in this area, a new Sustainability and Resiliency Coordinator position will help to coordinate, assist, and track sustainability and resiliency efforts countywide.

### Future Actions for FY20

- Explore and Implement "Green" Technologies
- Installation of Electric Vehicle Charging Stations on County Properties
- Develop Alternative Fuel Strategy for County Fleet
- Incorporate Green Technologies into Comprehensive Plan and Building Code

### **Strategy:** Preserve and manage environmental lands, beaches, parks, and historical assets

The beaches and waterways of Pinellas County attract millions of visitors every year and are enjoyed by residents of the entire Tampa Bay area. In response to community concerns, the Shell Key North Pass and Grand Canal Feasibility Study is currently underway. The study, anticipated to be complete in Fall 2019, includes a comprehensive review and assessment as well as public engagement to assess the potential for improving and managing navigation within the area. The resulting analysis of preliminary alternatives will support the development of a conceptual plan. In addition, we are continuing to develop short- and long-term easement acquisition strategies for beach nourishment projects to ensure continued federal funding support.

### Future Actions for FY20

- Assess Shell Key Pass Study Recommendations
- Develop Easement Acquisition Strategy for Beach Nourishment Projects

### **Strategy:** Protect and improve the quality of our water, air, and other natural resources

County staff have a key role in managing potential threats to the quality of our natural resources. During the Red Tide bloom our region experienced this past year, we

monitored water quality, removed over 1,800 tons of Red Tide-related debris, and launched a web-based citizen reporting tool, daily status updates, and Red Tide resources. We followed this up by collaborating with the City of Indian Rocks Beach to host a Red Tide Summit that brought together experts, local leaders, and nearly 200 citizens to discuss the science, forecasting, management, public health impacts, and economics of Red Tide.

Another part of our strategy to protect and improve the quality of our natural resources, our surface water management program aims to reduce nitrogen and phosphorus loads to local waterways to meet NPDES permit requirements and ensure our waterbodies are fishable and swimmable. This program uses GIS maps to monitor and track activities and conditions as we continue implementation of the Stormwater Manual and Surface Water Assessment funded programs.

#### Future Actions for FY20

- Continue to Reduce Nitrogen and Phosphorus Loads to Local Waterways
- Implement Stormwater/Wastewater Partnership Recommendations

#### **Strategy:** Reduce/reuse/recycle resources including energy, water, and solid waste

As we seek to reduce the County's energy use, we completed installation of a two megawatt natural gas fueled electric power co-generator at the Detention facility. The generator provides power to the new infrastructure building while using excess heat to provide chilled and preheated water to the facility. This equipment is cleaner, more efficient and resilient, and has a lower 25-year life cycle cost than a traditional central energy plant.

We're also working to help residents reduce, reuse, and recycle. Utilities provides reclaimed water for use in irrigation to approximately 28,000 customer accounts through North and South County distribution systems. Feedback from customers requesting increased availability spurred the completion of countywide Reclaimed Water Master Plans in 2018 and 2019 to address short- and long-term availability and planning for reclaimed water storage, transmission, and distribution.

Thanks to our 24 municipal partners, private recyclers, and residents who contributed to recycling efforts, we had the top recycling rate in Florida for the third year in a row with 3.2 billion pounds of recycled or combusted material countywide. To sustain this success, residents, municipalities, and businesses have been engaged in the development of a Solid Waste Master Plan. The Master Plan includes a review of a previous study for transfer stations and a review and recommendation regarding franchising and Material Recycling Facilities (MRFs). We're also piloting a mobile metals separation device at our Waste-to-Energy plant to evaluate future capital investments that would result in more non-ferrous metals being recovered. Ongoing upgrades have increased availability to

more than 90.0% and are expected to extend the Waste-to-Energy facility life by 25+ years.

#### Future Actions for FY20

- Upgrade Solid Waste Facility
- Improve Reclaimed Water Availability
- Enhanced Metals Recovery at the Waste-to-Energy Facility



### Foster Continual Economic Growth and Vitality

**Strategy:** Proactively attract and retain businesses with targeted jobs to the County and the region

Beginning in January 2020, the one percent, voter-approved sales surtax referred to as “Penny for Pinellas” will provide a dedicated funding source for Economic Development capital projects and Housing. By Interlocal Agreement, the County and municipalities have agreed that 8.3% of the proceeds of Penny for Pinellas will go to countywide capital projects that help create and retain quality jobs and provide housing that is affordable. A Joint Review Committee (JRC) representing the County and all 24 municipalities has been established to formulate guidelines and reporting requirements for these funds.

In 2010, the County re-established a program to develop international trade and encourage foreign investment. As a result, trade missions conducted to Mexico and Chile generated \$18.6 million in projected sales. Foreign Direct Investment (FDI) projects totaling \$20 million in potential capital investment are also in the pipeline. Additional missions are planned for Panama and Peru, with FDI trips to Netherlands and France.

Efforts have also been underway to enhance the County’s Small Business Assistance and Small Business Enterprise (SBE) programs. A new full-time business counselor was added to the County’s Small Business Development Center (SBDC) to increase service to small businesses and entrepreneurs in North, Central, and South County. The SBE program, first established over fifteen years ago, has been revamped and rebranded to the “Office of Small Business and Supplier Diversity” based on public input from the small business community and consultant recommendations to increase the amount of purchases the County makes from local small businesses.

#### Future Actions for FY20

- Assemble, Approve, and Improve Land to Attract and Retain Employers
- Plan and Implement Penny for Pinellas Economic Development Capital and Housing Projects

- Small Business Assistance Level of Service Enhancement
- Enhancement of the County's Small Business and Supplier Diversity Program (formerly known as SBE)

**Strategy:** Invest in communities that need the most

Leveraging state and federal grants, the Community Housing Trust Fund, and Penny for Pinellas Land Assembly funding, the County continues to provide a suite of affordable housing programs including first-time homebuyer purchase assistance, home repair programs, and affordable housing development financing. As noted above, with the renewal of the Penny for Pinellas, additional local funding has been set aside to support housing that is affordable, including addressing workforce-housing needs.

As we continue working to implement the [Lealman Community Redevelopment Area \(CRA\) plan](#), we are building partnerships with service organizations to provide after-school programs, adult education, medical services, senior programs, and more at the new Lealman Exchange. A community incubator initiative has been established to target additional tenants at the facility to serve unmet community needs. To complement this work, we are also establishing residential and non-residential property rehabilitation programs, implementing complete streets improvements to enhance connectivity and safety, and working with the community to design plans for adding new program elements to [Raymond H. Neri Community Park](#).

Responding to the needs and concerns of citizens and municipalities, County Administrator liaisons were established and embedded within the Lealman Community, North County/Palm Harbor unincorporated area, and Mid and South County unincorporated areas (including Highpoint, Greater Ridgecrest, Tierra Verde, and unincorporated Seminole).

**Future Actions for FY20**

- Continue Addressing Housing that is Affordable
- Implement Lealman CRA Plan

**Strategy:** Catalyze redevelopment through planning and regulatory programs

Going into effect in January 2019, our updated Land Development Code aims to better fit our changing community and encourage economic growth. The revised code adds clarity to regulation, flexibility for challenging infill properties, economic incentives, and, most importantly, a regulatory and review structure that is more in tune with the County's current redevelopment needs. The revised Land Development Code aligns with new Guiding Principles for the Comprehensive Plan update and efforts to initiate the use of form-based codes and neighborhood-based planning. Form-Based Codes and neighborhood-based planning are methods of regulating land that produces certainty for

the neighborhood, as well as the developer. This alternative to "one size fits all" land development codes allows sufficient flexibility to be responsive to the conditions unique to each local neighborhood. Form-based codes are currently being drafted and implemented for Lealman and Palm Harbor.

#### Future Actions for FY20

- Update Comprehensive Plan to Support Redevelopment
- Initiate the Use of Form-Based Codes and Neighborhood-Based Planning
- Develop Guide to the Pinellas County Development Process
- North US19 Corridor Land Use Study

#### **Strategy:** Invest in infrastructure to meet current and future needs

With the development of the FY20 budget, we embraced a portfolio approach that uses identified needs to prioritize all capital projects, regardless of function, in order to deliver the most value to the County. Bringing together existing best practice processes, tools, and plans, a countywide project management handbook and corresponding training is being offered to build upon what works well to improve coordination, project management, and project delivery. Enhanced reporting is also being developed to support for data-driven decision-making, transparency, and continuous improvement.

While we plan for the future, we are also continuing to invest in the maintenance and resiliency of our existing infrastructure. Through funding from the RESTORE Act, a Sea Level Rise Vulnerability Study is being conducted to evaluate critical assets in relation to future sea level rise and storm-related coastal flooding events. The three-year initiative will also evaluate mitigation strategies and the economic impacts of implementing various mitigation strategies.

Work also continues to develop agreements clarifying and streamlining maintenance responsibilities with cities by developing agreements to transfer maintenance and operational responsibilities to the appropriate jurisdiction. Phase I agreements on Right of Way jurisdiction and any necessary transfer agreements have been completed with 18 municipalities. Following Phase 1, a Phase 2 effort will commence which will require capital investments from the County prior to transfer of the assets. These investments are being programmed in future years as part of the annual budget process.

#### Future Actions for FY20

- Conduct Sea Level Rise Vulnerability Assessment
- Complete Joint-use Site Feasibility Study
- Implement Municipal Infrastructure Maintenance Agreements
- Adopt Portfolio Approach for Capital Projects

**Strategy:** Provide safe and effective transportation systems to support the efficient flow of motorists, commerce, and regional connectivity

In 2018, we repaired 640 potholes within 72 hours of notification and resurfaced 63 miles of road. Progress is also under way on the 118<sup>th</sup> Avenue North Gateway Expressway project. The new elevated roadway, expected to be complete in 2021, will speed the commute from I-275 to U.S. 19 and the Bayside Bridge. A dozen new speed feedback signs have been installed to provide feedback to motorists in key locations, mostly in neighborhoods that have a history of speeding and accidents. We are also working with community partners to develop a coordinated approach to transportation and transit that aligns with our workforce training and affordable housing needs.

#### Future Actions for FY20

- Develop a Coordinated Approach to Using Transportation to Link People to Jobs, Housing, and Training
- Speed Feedback Sign Installation

**Strategy:** Support a vibrant community with recreation, arts, and culture to attract residents and visitors

A vibrant community contributes to residents' quality of life and attracts visitors to our area. To support this, we're working with area youth sports organizations, municipalities, school board, and other providers to facilitate improved access to youth recreation in unincorporated Pinellas County. In addition, County seed funding along with public/private fundraising is supporting enhancements at Veterans Reef. The design includes 24 statues arranged in a compass rose with a central memorial. This and other [inshore and offshore artificial reefs](#) support area diving tourism.

#### Future Actions for FY20

- Enhance Recreational Opportunities for Unincorporated Areas
- Downtown Palm Harbor Master Plan Implementation



### Deliver First Class Services to the Public and Our Customers

**Strategy:** Maximize partner relationships and public outreach

In 2018, we continued to produce content in multiple languages based on community needs. Recent highlights include the printing and distribution of English, Spanish and Vietnamese language versions of our emergency preparedness guide and an in-kind partnership with a local Spanish radio station for a weekly live spot on their morning show. This ongoing initiative will continue as communication needs arise within communities with speakers of other languages.



Several County departments enhanced or continued various educational outreach programs. The Pinellas Promise youth summer program expanded to a second location in High Point and reached approximately 100 local children. We also held a State of the County presentation attended by 100 local business owners and stakeholders, fed more than 400 families through the annual FarmShare program, and welcomed hundreds to the new Lealman Exchange during an Open House event. Staff will continue to explore outreach opportunities and look for continued ways to reach our diverse and multicultural audiences.

#### Future Actions for FY20

- Enhance Public Engagement

#### **Strategy:** Be responsible stewards of the public's resources

Pinellas County has **the lowest per capita debt in the State of Florida** because of a strong focus on maximizing your tax dollars and using a pay-as-you-go approach to fund programs and services. As an example of our commitment to maximize value for the public and our customers, we are currently working to align asset management processes across the County with industry best practices.

The primary objective of this project is to replace existing asset- and work-management systems with a solution that facilitates data sharing and standardizes processes across County departments. By providing a means for tracking the effort and resources required to operate and maintain County assets, the project will provide the County with the information needed to reduce operating costs, increase efficiencies, and manage assets more effectively. As a result, a successful asset management program will extend the life of assets, manage infrastructure costs, and support informed short- and long-term decision-making around maintenance and replacement, and set the framework for consistent processes and practices across the enterprise.

#### Future Actions for FY20

- Implement Enterprise Asset Management
- Evaluate Foreclosure Best Practices
- National Flood Insurance Program Reauthorization
- Courts Consolidation Projects

#### **Strategy:** Ensure effective and efficient delivery of County services and support

In ensuring effective and efficient delivery of County services and support, we have initiated a review of the permit system and are integrating inspection processes to streamline operations and create efficiencies. Across all County departments, work plans and performance metrics are being implemented and enhanced to measure how well we



are doing and share best practices across the organization. We are also modernizing our use of technology to manage work and information more efficiently and effectively.

Code Enforcement, for example, piloted using a remote server and electronic citations to reduce average response times from nine days to just three. They are now working with the Clerk of the Court, the County Attorney's office, other County departments, and area municipalities to share this time-saving best practice.

We are using data about our performance to target improvements and continue to integrate performance management and budget processes to ensure our strategic plan is driving the development and execution of the budget. To highlight trends in key community goals, the [Pinellas Community Snapshot](#) was publicly launched in December 2018 and we are engaging community partners in continuing to develop and enhance this resource.

#### Future Actions for FY20

- Develop a New PinellasCounty.org Website to Improve Usability
- Develop One-Stop Shopping for Parks Reservations and Fee Collections
- Leverage Performance Dashboards for Data-Driven Decisions
- Evaluate Opportunities to Improve Permitting Service Delivery

#### **Strategy:** Strive to exceed customer expectations

The County continues to meet customers' expectations. The annual Citizen Values Survey showed 97.3% of County residents have trust and confidence in Pinellas County government, far exceeding the 72.0% national average. To maintain these gains, we continue to focus on operational excellence as well as outreach and engagement.

Your feedback helps us to deliver relevant, timely services and identify opportunities for improvement and innovation. If you have recently been in touch with Pinellas County, please let us know about your experience by visiting <https://www.pinellascounty.org/voice>. Thanks to notifications via the Pinellas County mobile app, County departments and other agency partners responded to more than 5,000 issues last year, ranging from potholes and sidewalk repair to downed traffic signs and mosquitoes. If you see a problem in your neighborhood, reporting it is just a few taps away. To Download the Pinellas County mobile app, search "Pinellas County" in the Apple App Store or Google Play, or visit <http://www.pinellascounty.org/reportanissue/>.

#### Future Actions for FY20

- Continue Expanding Use of Voice of the Customer Surveys
- Enhance the Customer Experience

For more examples of the things we're doing to serve the public, view the Pinellas County Accomplishments Report at [www.pinellascounty.org/accomplishments](http://www.pinellascounty.org/accomplishments).

## Citizen Engagement

The County is always looking for new ways to engage with the public. Online services allow customers to pay bills, reserve picnic shelters at parks, make appointments, and get in touch with their commissioners. Social media channels allow us to connect daily with our residents. The NextDoor application offers another way for the County to reach out to residents and for residents to reach out to their local government and each other. The public can call or use the convenient LiveChat feature on the County website to get information. The Pinellas County mobile app allows customers to report potholes, broken streetlights, and other issues quickly and easily from their mobile device. **Since the 2015 launch of the app, thousands of citizens have reported issues, with 97% now getting a response within one business day.** In the past year, the county has continued its proactive efforts to reach residents closest to home by holding public meetings throughout the community, including the new Lealman Exchange community facility.

### Citizen Survey

The residents of Pinellas County drive the County's priorities, so their trust in local government is important to us. To understand citizens' priorities and perceptions of life in the County, we conduct a Citizen Values Survey every year. This helps us plan how to invest in quality-of-life improvements, such as those funded by the Penny for Pinellas.

In 2019, overall trust and confidence was at 97.3%, significantly above the national average of 72.0% (based on the Gallup Poll). The Citizen Values Survey also assesses general satisfaction with the County in various areas. In this year's survey, 9 in 10 residents said they would recommend the county as a place to live, work, raise children and retire. To view the 2019 Citizen Values Survey Report, visit [www.pinellascounty.org/surveys](http://www.pinellascounty.org/surveys).

### Penny for Pinellas (Penny)

On November 7, 2017, Pinellas County voters voted by an overwhelming 83% to renew the Penny for Pinellas one percent sales surtax to fund infrastructure improvements for the County and the 24 municipalities over the years 2020 through 2029.

Based on citizen and partner input, the BCC plans to focus on investments in the following areas:

- Roads, bridges and trails;

- A safe, secure community;
- Water quality, flood, and sewer spill prevention;
- Preserving our parks and our environment;
- Community vitality;
- Economic development capital projects; and
- Housing that is affordable.

The Penny projects are detailed in the Capital Improvement Plan (Section I of this document). Visit <http://pinellascounty.org/penny> for additional information regarding the Penny.

## **Budget Information Sessions**

Citizens are encouraged to participate in the meetings held throughout the budget process. These budget information sessions focus on unique aspects of the budget and include presentations by the County Constitutional Officers, Independent Agencies, and department staff. The BCC votes on the adoption of the budget at two public hearings held in the downtown Clearwater Courthouse Fifth-floor Assembly Room in September.

The [Budget Timetable](#) that includes the calendar of upcoming meetings is on the Citizens Guide to the Budget webpage.

## **Citizens Guide to the Budget**

Our citizens are partners in every stage of the budget process and are encouraged to learn more about the County's sources of revenues and expenditures. The [Citizens Guide to the Budget](#) website provides an excellent source of information on upcoming budget meetings and supporting materials, including presentations and video files, for past meetings.

A highlight of the [Citizens Guide to the Budget](#) is [OpenGov](#), a web-based application that offers an interactive experience. Users can filter budget data and add variations of graphic representations of the revenues and expenditures for different departments and funding sources. Pinellas County was one of the first counties in the state to publish budget data on the [OpenGov](#) platform.

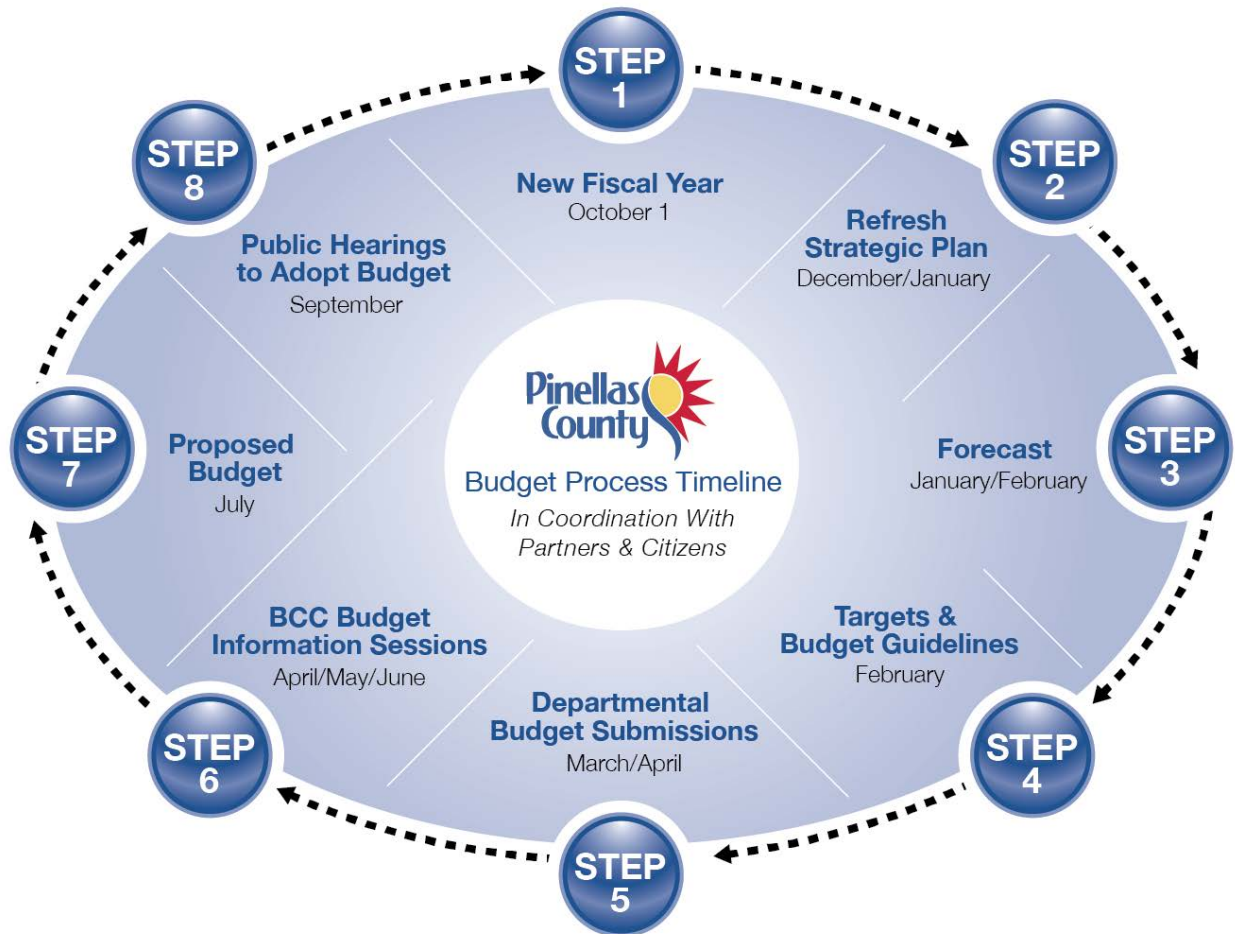
In addition to this useful information, the [Citizens Guide to the Budget](#) website delves into explanations about different taxing authorities, factors that affect revenues, Truth in Millage notices, unincorporated taxing districts, and a look at how property taxes are used.

The [Citizens Guide to the Budget](#) can be found by visiting [www.pinellascounty.org/budget](http://www.pinellascounty.org/budget). Look for the "Suggestion Box" to submit your ideas

online or mail your suggestions to the Pinellas County Office of Management & Budget, 14 South Fort Harrison Ave., 5<sup>th</sup> floor, Clearwater FL 33756.

## Budget Development Process

Preparing the County's annual operating and capital budget is a year-round process, as illustrated in the following diagram.



### Refresh Strategic Plan (December/January)

During this time period, the BCC refreshes its Strategic Plan and shares feedback and guidance that departments use to build their budget requests. The annual Citizen Values Survey also takes place during this time and provides valuable input to the strategic planning discussion.

Each January/February, departments under the County Administrator report their ongoing and newly developed tactics. These projects and programs link back to the BCC Strategic Plan. This process ensures that projects and programs funded in the Annual Budget

support the five goals of the Strategic Plan, tying sound strategy to the big picture to drive budget decisions.

#### Financial Forecast (January/February)

After the fiscal year begins each October, the Office of Management & Budget starts to update the Financial Forecast to inform the development of the budget guidelines. The Forecast is published each January/February and is built upon an individual assessment of 10 of the County's major funds: General Fund, Tourist Development Tax Fund, Transportation Trust Fund, Surface Water Utility Fund, Capital Projects Fund, Emergency Medical Services Fund, Airport Fund, and Water, Sewer, and Solid Waste Funds.

The process for developing the Forecast includes updating the projections for the prior fiscal year with actual revenue and expenditure information following the year-end closeout. At the same time, current fiscal year revenues and expenditures are projected on a preliminary basis by analyzing the actual year-to-date numbers and projecting the remaining months left in the fiscal year. These projections are further refined later in the process as departments provide their projections for revenues and expenditures. The forecast for the upcoming budget year is based on available information and serves as the foundation for developing the strategy to balance the budget. In addition to focusing on the upcoming fiscal year, the Forecast's multi-year horizon helps determine the long-term financial position of the County's funds and the impact of today's budget decisions on the future. The "out-years" through the end of the six-year horizon are forecasted using various projection methods such as trend analysis, linear regression, and moving averages. Developing a multi-year forecast provides decision-makers with at least three key benefits: (1) assessing the long-term financial sustainability of the County's funds; (2) understanding the impact of today's decisions on the future; and (3) providing a holistic financial picture.

#### Targets/Budget Guidelines (February)

In February, County Administration develops targets or budget guidelines based on the Financial Forecast. These guidelines, along with all instructions and resources for preparing budget requests, are communicated to the County's departments and agencies in February for use during their budget development.

#### Budget Submissions (March/April)

County departments and agencies provide their completed budget submissions in March and April, except for the Constitutional Officers who have a due date of May 1 per state statute. Office of Management & Budget staff analyze budget submissions in preparation for budget information sessions with the BCC.

### Budget Information Sessions (April/May/June)

Budget information sessions are held in April, May, and June, allowing the BCC to obtain the input needed to develop elements of the Proposed Budget such as millage rate policy, proposed program enhancements or reductions, and revenue adjustments. Independent Agencies and Constitutional Officers also present their budget requests to the BCC during these work sessions.

### Proposed Budget (July)

In July, the County Administrator prepares the Proposed Budget based on direction from the various budget information sessions and the County's Strategic Plan priorities. The Proposed Budget document presents a balanced budget for the coming year.

### Public Hearings to Adopt Budget (September)

Once the Proposed Budget is distributed, additional budget information sessions may be held to provide further guidance to the County Administrator. All changes to the Proposed Budget are finalized and announced at each of the public hearings. The public hearings represent another opportunity for citizens to provide input to the BCC regarding the budget process. In accordance with state statutes, the BCC approves the tentative millages and budgets at the first public hearing. The BCC adopts the final millages and budgets at the second public hearing.

### New Fiscal Year (October)

In October, the new fiscal year begins based on the Adopted Budget and the annual budget process starts over.

For specific dates applicable to the current budget process, see the Budget Calendar in the Appendix of this document and on the Citizen Budget website at [www.pinellascounty.org/budget](http://www.pinellascounty.org/budget).

## Budget Development Strategy

Following the presentation of the Financial Forecast in February 2019, budget targets for County Administrator departments, Constitutional Officers, and Independent Agencies were prepared using the inflation factors defined in the Financial Forecast. Departments reporting to the BCC prepared their detailed budget requests. The Constitutional Officers and Independent Agencies also prepared their budget requests and presented them to the BCC in a series of budget information sessions in May. Overall, the department and agency budget requests met these targets. However, departments and agencies identified a number of needs that exceeded the forecast expectations.



The BCC was engaged in the budget development process, allowing for transparency and information flow about all available resources. This yielded valuable input from the BCC and provided the BCC the opportunity to identify budgetary priorities.

The additional needs identified by departments, agencies, and the BCC were considered in the context of the County's Strategic Plan. Since available resources in the FY20 Budget were insufficient to support all needs aligned with the Strategic Plan, additional factors like sustainability of service level enhancements, public safety and human services, preservation of assets, and quality of life were considered.

Below is a summary of the needs that have been incorporated into the FY20 Budget, organized by strategic goal area. Additional information regarding each need is included in applicable department and agency analyses in Sections C-H.

## Additional Priority Needs Addressed Within the Budget

The BCC and staff carefully evaluated opportunities to invest additional funds beyond the base budget required to continue with current programs and service levels. This base budget essentially reflects the "costs of opening the doors" and does not include service level enhancements. In evaluating how to apply limited additional funding to a significantly larger number of opportunities, County Administration considered many factors, including long-term fiscal sustainability and alignment with the Strategic Plan and more specific BCC priorities.

The BCC was presented with requests for service level enhancements requiring \$40.8M. Recognizing the limited funding available, the Proposed Budget includes approximately \$8.2M in the FY20 Budget. Partial financial support and/or alternative approaches are enabling many of the supported requests. These approaches are described below.

In addition to the below programs, strategies continue to be evaluated to address resources to supplement federal support of the 2020 Census and integrated solutions to enhance mental and behavioral health services. The reserve balance for the General Fund in the Proposed Budget exceeds the reserve target of 15.0% with the intent to leverage excess reserves to support identified solution options.

Airport	
World's First Airline Monument & Public Art Project (\$15K)	Increase sponsorship by St. Petersburg-Clearwater International Airport from \$10,000 to \$25,000 for the "World's First Airline Monument" project. The monument will be placed near the site of the First Airline hangar on the St. Petersburg downtown waterfront. The monument will include a full-size replica of the original Benoist Airboat.

<b>Business Technology Services</b>	
Human Resources Taleo Phase 2 (\$50K)	Implement software to provide smoother and simpler application process for current and prospective employees and enhance integration between Taleo and enterprise resource planning system (Oracle eBusiness Suite).
<b>Convention &amp; Visitors Bureau</b>	
Creative Pinellas (\$131K)	Open 8,234 square foot gallery space (formerly home of Gulf Coast Museum of Art) on a full-time basis. Proposed operating days are Wednesday-Sunday to coincide with days that Heritage Village is open to the public. Art on display would be changed five times per year. Additional funding also supports attracting and retaining staff.
Feasibility Study (\$100K)	Feasibility study on a “comprehensive culinary and craft beer/spirits program in Pinellas County,” which could be partnered with Creative Pinellas in the former Gulf Coast Art Museum to combine culinary and arts programs.
Security Improvements – Florida Holocaust Museum (\$350K)	Redesign and improve the entrance to the Florida Holocaust Museum for increased security. Total cost of the project is \$853,804 with the balance of funding from the State of Florida.
<b>Human Services</b>	
CABHI-Collaborative Behavioral Health Team (\$684K)	Continue services currently funded through the CABHI-Collaborative Behavioral Health Team Grant which is scheduled to end on September 30, 2019. CABHI created a collaborative behavioral health team to provide mobile counseling and wrap around services to vulnerable newly housed clients with severe persistent mental health illness. The current program targets 125 individuals per year and solves a significant gap with critical engagement, and an immediate access to services to maintain stability.
Drug Court Service Level Restoration (\$40K)	Supplement funding for the Sixth Judicial Circuit Drug Court to increase current service levels.
Florida Dream Center Operational Funding Gap (\$125K in FY19)	Florida Dream Center (FLDC) recently lost their main private sector funding partner, creating an immediate funding gap. Non-recurring funding during FY19 will allow the FLDC to continue operating Adopt-a-Block, food pantry, and work readiness training programs in unincorporated areas while they reevaluate private sector funding opportunities and organization structure.
Homeless Crisis Response System Front Door (\$151K)	Pinellas County Homeless Leadership Board (HLB) and Tampa Bay Cares (2-1-1) partner to establish a Front Door to a Homeless Crisis Response System. HLB received \$148,500 for the Front Door from Florida Department of Children and Families' Challenge Grant. This additional funding will supplement the grant to support 2-1-1 and HLB staff in managing a Homeless Helpline to help identify people experiencing homelessness and assist with placement assistance into Diversion, Prevention, Emergency Shelter, and Housing-Focused Coordinated Entry across the Continuum of Care.
Social Action Funding (\$750K)	During FY20, increased appropriation for the Social Action Funding competitive grant program will support continuation of funding for the first six months of FY20 for proposed programs that were funded during FY19 (Home Delivered Meals Program for Seniors [\$50,000], Urban



Youth Empowerment Program [\$138,150], and STARS-Success Training and Retention Services [\$213,380]). All nine programs proposed for funding by the Board will be eligible for the remaining \$348,470 via competitive solicitation that will award grants during FY20.

In FY21, this additional \$750,000 appropriation will augment the existing Social Action Funding program that currently supports 19 providers with \$800,500 annual budget. The existing program cycle is already planned to evaluate proposals during FY20 with awards for FY21.

<b>Public Defender</b>	
Juvenile Crossover Case Managers (\$146K)	Continue funding originally provided in FY18 for a pilot program. Desired outcomes are reduced caseload and staff turnover.
<b>Public Works</b>	
Tampa Bay Area Regional Transit Authority (TBARTA) FY20 Local Funding Contribution (\$67K)	Increase Pinellas County's share of Tampa Bay Area Regional Transit Authority (TBARTA) funding. The goals of the agreement with TBARTA are to develop and improve the transit development plan and identify State and Federal funding sources to support a regional transit system.
<b>Sheriff</b>	
Law Enforcement Academy Positions (\$500K)	Increased funding to support seven (7) additional Sheriff Law Enforcement Academy positions. Academy costs are \$4,000 per law enforcement recruit and \$3,200 per detention recruit. Recruits would be paid \$39,435 while in the academy and receive full benefits as regular Sheriff's Office members. If the recruits do not remain with the Sheriff's Office for two (2) years, PCSO will attempt to recoup the academy tuition of \$4,000 and \$3,200, respectively.
Law Enforcement Vehicles (\$1.6M)	FY20 Sheriff's law enforcement vehicle replacement with total cost of \$6.0M. Appropriation of \$1.6M annually for four years supports bank loan. This is in addition to the current debt obligation of the Sheriff's Office in the amount of \$10.8M. The vehicle replacement schedule includes both administrative and pursuit vehicles, as well as utility carts.
Operational Cost Increases (\$3.5M)	Increased costs associated with three existing programs: \$675,000 for electronic monitoring of individuals that would otherwise be housed at the jail; \$1.3M for inmate jail pharmacy; and \$1.5M for jail overtime resulting from housing federal inmates.

## Departments and Agencies Overview

The County's Annual Operating and Capital Budget includes agencies and departments that report to the BCC and the County Administrator, as well as the budgets of Constitutional Officers and Independent Agencies.

The FY20 Budget totals \$2.4B, an increase of \$13.2M or 0.5% over the FY19 Revised Budget. Property tax revenue is projected to yield an additional \$39.0M because of increased property values.

The **Board of County Commissioners (BCC)** is the legislative body of government responsible for the formulation of policy. The BCC appoints the **County Administrator**, who is responsible for implementing the BCC's policies. The **County Attorney**, who serves as the chief legal counsel to Pinellas County Government and most Constitutional Officers, is appointed by the County Attorney Oversight Committee, comprised of the BCC and the five Constitutional Officers.

BCC departments include functions ranging from Airport to Solid Waste, Animal Services to Emergency Medical Services, and Parks to Public Works. The FY20 Budget for the BCC departments is \$1.5B, a decrease of \$28.4M or 1.8% below the FY19 Revised Budget. These functions represent 63.2% of the total County budget. The decrease is primarily attributed to reductions in planned capital expenditures for the Convention & Visitors Bureau capital project funding program (including beach nourishment), transportation, and the Airport enterprise. Within the General Fund, BCC departments decreased \$4.8M or 0.9% below the FY19 Revised Budget due primarily to one-time State reimbursable Red Tide emergency funding.

**Constitutional Officers** are the Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The FY20 Budget for the Constitutional Officers is \$378.0M, an increase of \$6.5M or 1.8% over the FY19 Revised Budget. These functions represent 15.7% of the total County budget. 85% of this category is appropriated to the Sheriff (\$315.6M operating). Public Safety projects at the jail reflect a \$9.5M or 58.9% decrease based on the completion of the jail campus infrastructure upgrade project in FY19.

**Independent and Support Funded Agencies** in the County include the East Lake Library Services District, the East Lake Recreation Services District, the Feather Sound Community Services District, the Lealman Community Redevelopment Area, the Health Department, Human Resources, Medical Examiner, Office of Human Rights, Palm Harbor Community Services District, and Business Technology Services. The County also provides **Court Support** to the Judiciary, Public Defender, and State Attorney as specified in Article V of the Florida Constitution, as well as funding certain local options.

The FY20 Budget for Court Support and Independent and Support Funded agencies is \$509.6M, an increase of \$35.1M or 7.4% over the FY19 Revised Budget. These functions represent 21.1% of the total County budget. The increase is primarily attributed to employee health benefits program (\$12.0M or 8.7% increase vs FY19), restoration of General Fund reserves resulting from federal and state grant

reimbursement of expenditures associated with Hurricane Irma and Red Tide (\$11.2M or 12.0% increase vs FY19), and increases in unincorporated fire district reserves (\$4.4M or 22.5% increase vs FY19) that will be required for such capital investments as fire trucks and stations in future years.

For additional insight into the FY20 Budget, including department and agency descriptions, budget analysis, and programmatic budgets and personnel counts, please see Sections C-H.

## Legislative Impacts

Pinellas County's budget is not solely dependent on our local revenues. State and Federal governments impact the County's budget through legislation, tax policy, and the appropriations process. The BCC is continuously engaged in the development and oversight of its federal and state legislative programs.

During the 2019 State Legislative Session, the County successfully secured a \$500,000 appropriation for the Lofty Pines Septic to Sewer Project. Additional allocations approved for projects in Pinellas County include: \$4.5M for St. Pete-Clearwater International Airport Apron Expansion Separation; \$1.3M for Hercules Sidewalk Phase II from Sherwood Street to Sunset Point Road; and \$1.5M for County Road 611 (49<sup>th</sup> Street North) from 46<sup>th</sup> Avenue North to State Road 60.

The BCC's legislative priorities include support of beach nourishment funding, which remained at a total appropriation of \$50.0M this legislative session, \$40.0M of which is recurring. The State budget also includes \$123.0M to combat the opioid epidemic in the form of state and federal grants for treatment programs, which was also a Board priority. The County currently has an active Comprehensive Opioid Abuse Program grant from the Bureau of Justice Assistance, with just under \$1.0M awarded for a 3-year period. The Human Services Department, working with EMS and other community partners, has submitted three more applications totaling \$4.2M for federal grants under various categories of opioid response funding.

The FY20 Approved State Budget includes the Florida Job Growth Grant Fund at a level of \$40.0M, to promote economic opportunity by improving public infrastructure and enhancing workforce training programs. The fund is a statewide competitive grant program operated by the Department of Economic Opportunity.

The FY20 Approved State Budget also includes a \$121.5M tax cut package. Included in the tax cut package are two sales tax holidays. The "back-to-school" sales tax holiday will last five days and includes clothing, footwear, school supplies, and computers. The

“disaster preparedness” holiday will last seven days and includes certain items related to disaster preparedness. The tax package is expected to have a \$16.8M impact on local governments statewide in FY20.

The Sadowski Affordable Housing Trust Fund, having collected about \$331.0M from the documentary stamp tax, was again “swept” to fund other State legislative priorities. The trust fund was left with \$200.6M in appropriations, including \$46.6M for the State Housing Initiatives Partnership Program (SHIP) and \$31.0M for the State Apartment Incentive Loans Program (SAIL). SHIP funding provides opportunities for the County to partner with community groups and implement strategic plan goals to ***Invest in communities that need the most and Support programs that seek to prevent and remedy the causes of homelessness and move individuals and families from homelessness to permanent housing.*** Pinellas County’s estimated share of SHIP funds for FY20 is \$718,072, which is an increase of \$25,141 over FY19.

Required employer contribution rates for each membership class of the Florida Retirement System (FRS) Defined Benefit and Defined Investment programs were amended. Both the normal rates and the unfunded actuarial liabilities (UAL) rates increased for the State Fiscal Year of July 1, 2019 to June 30, 2020. These increased rates were utilized in the development of this FY20 County budget.

On a federal level, the County has been successful in securing multiple grants to assist in funding public safety and violence prevention, infrastructure and environmental projects, airport improvements, economic and community development, addiction treatment and prevention programs, healthcare for the homeless, and other social services. The County will continue to pursue and advocate for grant funding opportunities. The Appendix section of this document includes a report on the various grants secured by the County.

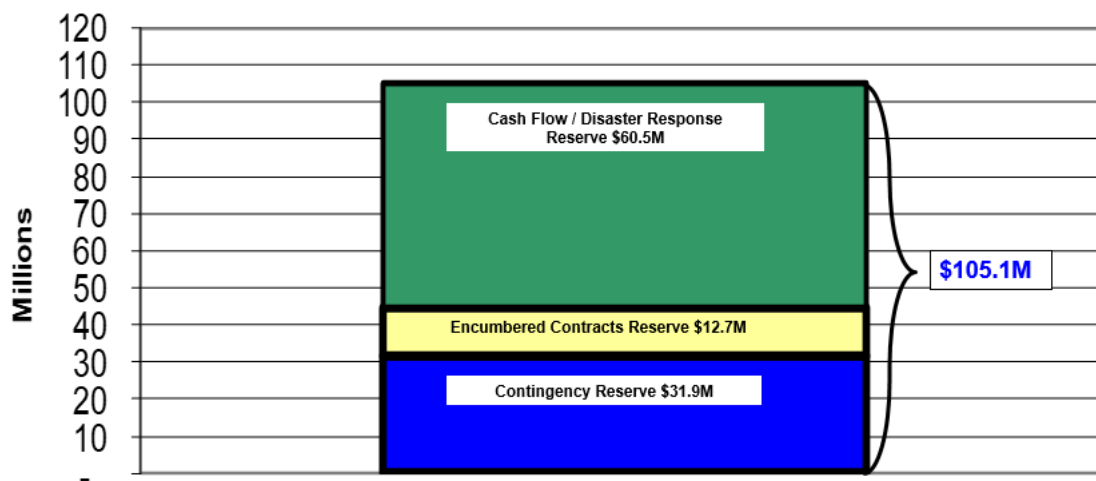
In addition to grant funding, the County continues to work closely with our partners at the Army Corps of Engineers to implement several beach nourishment and shore protection activities. During the past year, the Sand Key and Treasure Island, and Upham Beach project have all been completed. The Army Corps has provided funding in the amount of \$44.5M. The State has also contributed matching funds in the amount of \$5.6M. Reauthorization of the National Flood Insurance Program will be tracked for its impact on both the County’s operations and budget.

The County will keep a close eye on filed legislation and the ongoing appropriation process at both state and federal levels. The County also continues to assess the potential impacts of legislation adopted during the 2019 State Legislative Session.

## Fund Reserves

Reserves are not expenditures, but they are included in the budgeted total requirements for each fund. In order to be expended, the Board of County Commissioners (BCC) must take formal action re-appropriating these funds.

Maintaining adequate reserves is key to the County's ability to deal with potential emergencies and unforeseen events such as commodity price hikes, unanticipated dips in revenues, or a natural disaster like Hurricane Irma. Having an adequate reserve also demonstrates stability to the financial markets. As Pinellas has no general revenue debt and, therefore, the lowest general revenue debt of any major Florida county; this stability enhances our ability to raise capital through bonding at a lower cost if required in the future.



The FY20 General Fund budget includes projected year-end reserves of \$105.1M, or 16.5% of total revenues, which is consistent with the Board policy target of 15.0%. The components of the General Fund reserves are Contingency, Encumbered Contracts, and Cash Flow / Disaster Response.

### Contingency Reserve

The Contingency Reserve, which is budgeted at \$31.9M in FY20, is an amount equal to 5.0% of revenues to be used for unanticipated revenue shortfalls or expenditures. For example, fuel costs and electricity rate increases have been highly volatile and often

exceed normal inflation. Another example is the need for accrued leave payouts due to unanticipated retirements.

### **Encumbered Contracts Reserve**

At any given time during the year, there are purchase orders and service contracts that have been approved and are subject to payment as work is completed or goods delivered. The \$12.7M in the Encumbered Contracts Reserve for FY20 represents the average amount that was encumbered at month's end for the 12-month period ending May 2019.

### **Cash Flow / Disaster Response Reserve**

During the first two months of the fiscal year, expenditures exceed revenues because most of the property tax revenue is not received until December. Property tax revenue represents about 73.5% of the total General Fund revenue. As a high hazard coastal county, Pinellas needs to have Disaster Response Reserve funds on hand in case of an emergency such as a hurricane or other disaster. Reimbursement from the Federal Emergency Management Agency (FEMA) and the State, which usually cover only a portion of the costs, is not available at the beginning of a disaster and often is not received for many months or years after the event. The FY20 amount for the Cash Flow / Disaster Response reserve, \$60.5M, exceeds one-twelfth of all General Fund revenue budgeted for the fiscal year.

## **Unincorporated Area Municipal Services Taxing Unit (MSTU) Budget**

MSTU Expenditures include both direct and indirect costs and consist of the following activities:

- **Sheriff's Office Law Enforcement:** The Sheriff provides law enforcement services (road patrol) to the unincorporated area. The Sheriff's Office determines the budget based on an analysis of the resources (patrol officers, vehicles, etc.) The methodology for this allocation was reviewed and revised by an independent consultant in 2003. Historically, approximately one-third of the Sheriff's law enforcement activity is dedicated to the MSTU.
- **Departments or Programs entirely dedicated to the MSTU:** Several agencies are engaged in providing services exclusively to the unincorporated area. In the FY20 Budget, these activities are building services, development review services, code enforcement, surface water management, and lot clearing. Additionally, three individuals have taken on additional duties to immerse themselves into unincorporated communities and work with local organizations

to ensure strong communication and help guide local projects into fruition. These county liaisons will help coordinate priorities for these communities and improve the overall quality of life for our residents.

- Departments or Programs partially dedicated to the MSTU: Departments whose services, and therefore costs, are allocated between countywide and MSTU activities include zoning services and Economic Incentive Grants for job creation.
- Activities associated with revenue collection: The budgets for the elected Property Appraiser and Tax Collector are determined by statutory formulas that spread their costs in proportion to the property tax and other revenue they are responsible for supporting. Their budgets are approved by the State Department of Revenue. After the fiscal year, any charges exceeding what these agencies actually require to operate are returned to the supported funds in the same manner, proportionate to the property tax and other revenue collected.

MSTU projects in the Capital Improvement Program (CIP) are not included in this summary, except for the transfer from the General Fund to the CIP Fund to support MSTU Road Projects. The following table summarizes the MSTU budget (excluding reserves):

<b>Program</b>	<b>Fund</b>	<b>FY19 Revised Budget</b>	<b>FY20 Budget</b>
Sheriff	General	50,384,870	52,745,950
Surface Water	Surface Water	24,964,840	23,575,650
Building Permits	Building Services	8,526,760	7,665,850
Development Review Services	General	2,988,770	3,518,340
Code Enforcement	General	2,615,940	2,588,100
Planning/Economic Development	General	1,522,590	1,471,120
Local Road Program	General & Capital Projects	650,000	650,000
MSTU Projects	General	420,000	320,000
Tax Collector & Property Appraiser Fees	General & Surface Water	1,407,930	1,470,520
<b>Total</b>		<b>\$93,481,700</b>	<b>\$94,005,530</b>





# FUND FORECASTS UPDATE

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The *Fund Forecasts Update* portion of the FY20 Budget Message describes the changes in the six-year forecasts for 10 of the County's major funds:

- General Fund
- Tourist Development Council Fund
- Transportation Trust Fund
- Capital Projects Fund
- Emergency Medical Services Fund
- Airport Fund
- Water Funds
- Sewer Funds
- Solid Waste Funds
- Surface Water Fund

This section is presented in two parts:

- **Changes to Key Forecast Assumptions** discusses the most significant changes to the basic assumptions used in preparing the forecast as compared to the assumptions in the February document.
- **Updated Individual Fund Forecasts and Forecast Pro-Formas** summarizes the impact of the changes in assumptions and the FY20 Budget on the long-term outlook for each fund, and presents the major assumptions and the revenue and expenditure forecast for the fund for the forecast period.

## Changes to Key Forecast Assumptions

In February 2019, a comprehensive forecast for fiscal years 2020 through 2025 was presented to the Board of County Commissioners as an initial step in the FY20 budget preparation process. This document assessed the long-term financial health of the County's funds, and provided the context for making decisions in view of their impact on future revenues and expenditures.

As in February, the current consensus of leading economists anticipates a sustainable recovery and moderate inflation and does not include an economic downturn. We have not attempted to project significant future events such as recessions, oil embargos, or natural disasters.

In establishing revenue and expenditure assumptions, we reviewed data and forecasts from a variety of economists, government agencies, industry associations, and other sources. In particular, we referenced the State of Florida's Revenue Estimating Conferences. The State utilizes a professional, nonpartisan consensus process involving the Legislature, the

# FUND FORECASTS UPDATE

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Governor's Office, and the State's Division of Economic and Demographic Research in developing national and state economic forecasts that are used in all state planning and budgeting actions. The current Conference projections end at FY25. The projections are available online at <http://edr.state.fl.us/Content/conferences/index.cfm>

We also referenced federal agencies such as the Bureau of Labor Statistics, the Census Bureau, the Congressional Budget Office, and several Federal Reserve banks; as well as, private research firms and educational institutions. County department and agency staff provided valuable input and review of the assumptions to help ensure that they are reasonable, consistent, and reflect the best judgment of those most familiar with the subject areas.

## Revised Revenue Assumptions

### ***Property Taxes – General Fund and Emergency Medical Services (EMS) Fund***

Countywide taxable values in the General Fund increased by 7.2% in FY17, 7.8% in FY18, and 8.0% in FY19. The February forecast anticipated an increase in countywide taxable values of 5.5% in FY20. The *Preliminary Tax Roll* for FY20 increases taxable value 7.5% in the General Fund and 8.0% in the EMS Fund. The revised forecast maintains the assumption of annual tax base growth of 4.5% through FY25.

Change in Taxable Values – Countywide – General Fund						
	FY20	FY21	FY22	FY23	FY24	FY25
Forecast	5.5%	4.5%	4.5%	4.5%	4.5%	4.5%
<b>Budget</b>	<b>7.5%</b>	<b>4.5%</b>	<b>4.5%</b>	<b>4.5%</b>	<b>4.5%</b>	<b>4.5%</b>

The General Fund unincorporated area (MSTU) taxable values had been projected to increase by 4.0% in FY20. The actual increase for FY20 is 6.1%. For the remainder of the forecast period, MSTU taxable values are projected to increase 3.0% annually, the same assumption as the February forecast.

## Updated Individual Fund Forecasts and Forecast Pro-Formas

The following pages present the long-term outlook for each of the major funds. A description of the fund and a summary of the forecast are followed by the major assumptions, as well as, a detailed revenue and expenditure forecast for the fund for the forecast period.

# GENERAL FUND

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## Description

The General Fund includes the primary governmental functions of the County that are not completely supported by dedicated resources. These activities include, but are not limited to, Sheriff's law enforcement, detention, and corrections; human services; emergency management and communications; parks and leisure services; and the operations of the Property Appraiser, Tax Collector, and Supervisor of Elections.

The General Fund includes operations for both countywide functions and the unincorporated area. These segments are tracked separately within the fund. The unincorporated area is commonly referred to as the MSTU (Municipal Services Taxing Unit). MSTU expenditures are about 9.6% of the fund's total expenditures (net of reserves).

## Summary

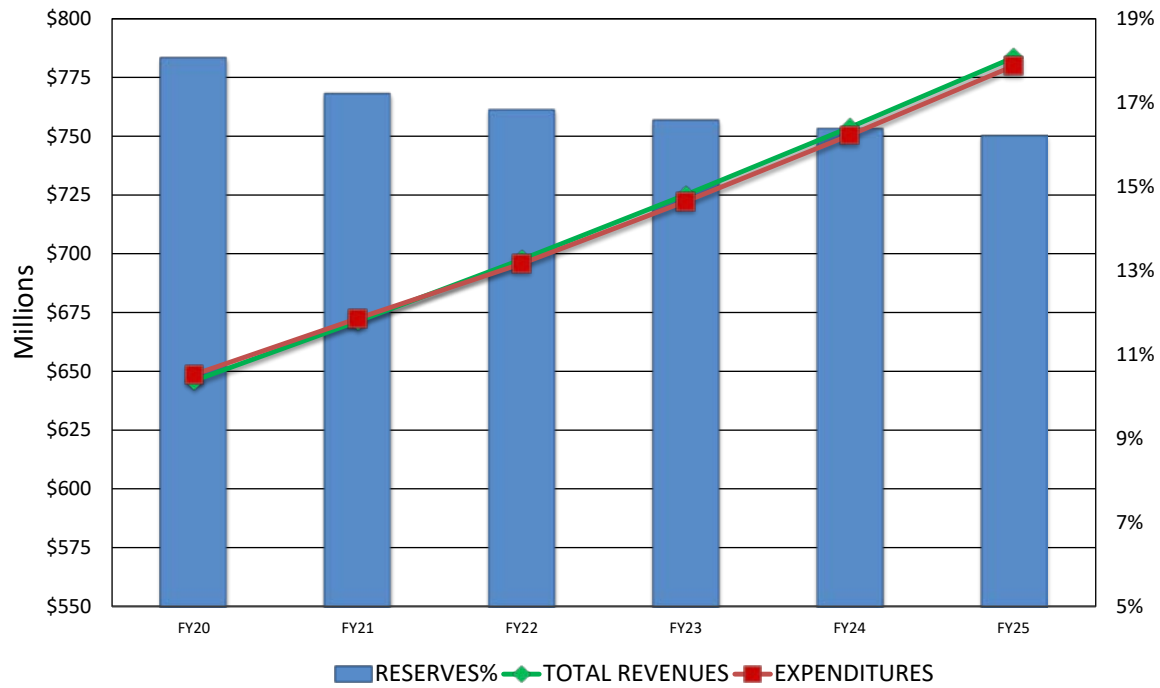
The General Fund encompasses the principal governmental activities of the County that are not primarily supported by dedicated revenues or by user fees. The four main external revenue sources for the General Fund are Property Taxes, State Shared Half-Cent Sales Taxes, State Revenue Sharing, and Communications Services Taxes.

There has been one significant change to the General Fund forecast as presented in February 2019. At that time, taxable values were anticipated to increase by 5.5% countywide and by 4.0% for the MSTU, in FY20. The actual increases certified by the Property Appraiser for the FY20 Budget are 7.5% for countywide taxable values and 6.1% for MSTU taxable values. Since property taxes are about two-thirds of total General Fund revenue, this had a positive impact on the budget, and therefore the forecast.

The forecast projects that the General Fund is balanced throughout the forecast period.

# GENERAL FUND

General Fund Forecast FY20 - FY25



**GENERAL FUND FORECAST**  
**Fund 0001**

<b>Forecast Assumptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>REVENUES</b>					
Property Taxes - Countywide	4.5%	4.5%	4.5%	4.5%	4.5%
Property Taxes - MSTU	3.0%	3.0%	3.0%	3.0%	3.0%
Half Cent Sales Tax	3.5%	3.5%	3.5%	3.5%	3.5%
Revenue Sharing	3.5%	3.5%	3.5%	3.5%	3.5%
Communications Svc Tax	0.0%	0.0%	0.0%	0.0%	0.0%
Grants	2.0%	2.0%	2.0%	2.0%	2.0%
Interest	3.4%	3.4%	3.4%	3.2%	2.9%
Charges for Services	2.3%	2.3%	2.3%	2.3%	2.3%
Other revenues	2.3%	2.3%	2.3%	2.3%	2.3%
<b>EXPENDITURES</b>					
Personal Services	4.2%	4.3%	4.4%	4.4%	4.4%
Operating Expenses	2.3%	2.3%	2.3%	2.3%	2.3%
Capital Outlay	2.3%	2.3%	2.3%	2.3%	2.3%
Grants & Aids	2.3%	2.3%	2.3%	2.3%	2.3%
<b>Projected Economic Conditions / Indicators:</b>					
Consumer Price Index, % change	2.3%	2.3%	2.3%	2.3%	2.3%
FL Per Capita Personal Income Growth	1.7%	1.1%	0.9%	0.7%	0.7%
Estimated New Construction % of tax base	1.0%	1.0%	1.0%	1.0%	1.0%

**GENERAL FUND FORECAST**  
**Fund 0001**

(in \$ millions)

(in \$ millions)					FORECAST					
	Actual FY18	Budget FY19	Estimated FY19	Budget FY20	Estimated FY20	Estimated FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
BEGINNING FUND BALANCE	116.3	99.4	117.8	119.3	119.3	116.7	115.5	117.4	120.2	123.5
REVENUES										
Property Taxes -Countywide	374.7	399.1	402.8	428.7	433.2	452.7	473.1	494.4	516.6	539.8
Property Taxes - MSTU	35.7	37.3	37.3	39.5	40.0	41.2	42.4	43.7	45.0	46.4
Half Cent Sales Tax	47.4	46.1	46.7	46.0	48.4	50.1	51.8	53.7	55.5	57.5
Revenue Sharing	19.4	18.5	20.3	20.0	21.0	21.7	22.5	23.3	24.1	24.9
Communications Svc Tax	8.9	8.6	8.8	8.2	8.6	8.6	8.6	8.6	8.6	8.6
Grants (fed/state/local)	10.7	11.3	11.6	7.5	7.5	7.7	7.8	8.0	8.1	8.3
Interest	2.4	1.4	2.4	2.3	2.4	2.5	2.6	2.7	2.7	2.8
Charges for Services	51.5	51.0	48.5	49.0	49.0	50.1	51.3	52.5	53.7	54.9
Reimbursement - Irma	0.3	17.6	5.0	-	-	-	-	-	-	-
Reimbursement - Red Tide	-	5.4	7.0	-	-	-	-	-	-	-
Other revenues	36.6	36.0	36.9	35.9	35.9	36.7	37.6	38.4	39.3	40.2
TOTAL REVENUES	587.6	632.3	627.3	637.1	646.0	671.3	697.7	725.1	753.7	783.5
% vs prior year		7.6%	-0.8%	0.8%	3.0%	3.9%	3.9%	3.9%	3.9%	3.9%
TOTAL RESOURCES	703.9	731.7	745.1	756.4	765.3	788.0	813.2	842.5	873.9	906.9
EXPENDITURES*										
Personal Services	76.7	90.1	86.4	93.3	90.5	94.3	98.3	102.6	107.0	111.8
Operating Expenses	133.8	148.2	143.1	142.3	142.3	148.0	152.1	156.4	160.8	165.4
Capital Outlay	2.9	4.2	4.4	3.1	3.1	3.2	3.2	3.3	3.4	3.5
Grants & Aids	24.3	29.0	26.0	31.6	31.6	31.4	30.4	31.1	32.1	32.8
Transfers to Other Funds	8.8	11.1	11.1	9.8	9.8	10.2	11.5	13.1	15.1	17.4
Constitutional Officers Transfers	339.6	355.3	354.8	371.3	371.3	385.4	400.2	415.7	432.0	449.1
EXPENDITURES	586.1	637.8	625.8	651.3	648.6	672.5	695.8	722.3	750.5	779.9
% vs prior year		8.8%	-1.9%	2.1%	3.6%	3.7%	3.5%	3.8%	3.9%	3.9%
ENDING FUND BALANCE	117.8	93.8	119.3	105.1	116.7	115.5	117.4	120.2	123.5	127.0
Ending balance as % of Revenue	20.0%	14.8%	19.0%	16.5%	18.1%	17.2%	16.8%	16.6%	16.4%	16.2%
TOTAL REQUIREMENTS	703.9	731.7	745.1	756.4	765.3	788.0	813.2	842.5	873.9	906.9
REVENUE minus EXPENDITURES (NOT cumulative)	1.5	(5.5)	1.5	(14.2)	(2.6)	(1.2)	1.9	2.8	3.2	3.5

\*Expenditures for Hurricane Irma (\$13.2M), Red Tide (\$7.5M), and BP Settlement (\$2.5M) are included in the Personal Services, Operating Expenses, Capital Outlay, and Grants & Aids totals in FY18 & FY19.

# TOURIST DEVELOPMENT TAX FUND

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## Description

The Tourist Development Tax Fund accounts for the 6.0% tourist development tax (i.e., bed tax) on rents collected for temporary lodgings. This tax was initially approved by a voter referendum in 1978 as a 2.0% tax to promote tourism in Pinellas County. Over the years, the tax has been raised to help fund beach renourishment projects, contribute to tourist related capital projects throughout the county, and to give additional promotions, marketing, and advertising resources to the Pinellas County Convention and Visitors Bureau. The tax was raised to the current level on January 1, 2016.

The Fund supports the Convention & Visitors Bureau (CVB), serving as Visit St. Pete/Clearwater, through the collection of the tourist development tax (TDT). The bed tax is used to enhance the County's economy by increasing tourism and direct visitor expenditures through marketing, promoting, and supporting the destination.

## Summary

The Tourist Development Tax Fund is funded by the tourist development tax revenue that is sensitive to general economic conditions. Tourist development tax revenue has been steadily improving since spring 2010 and has seen record-setting revenue for the past seven years. Tourist development tax revenue is estimated to grow by 5.1% in FY19 compared to FY18. Revenue is projected to increase by another 3.0% annually from FY20 – FY25.

Expenditures are projected to increase by 5.0% in FY20 as the CVB's commitment to the Toronto Blue's Spring Training facility in Dunedin is projected to be satisfied.

### FY20 Capital Project Program

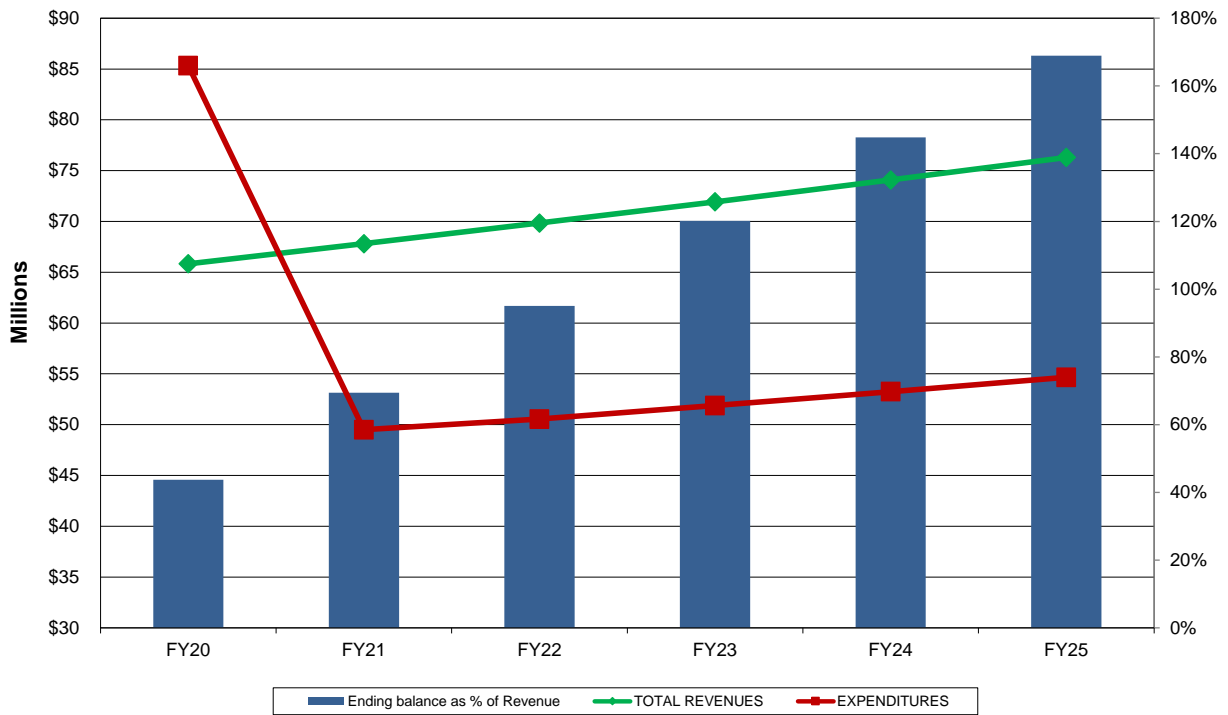
Project	FY20 Budget
City of Dunedin – Toronto Blue Jays Spring Training	\$ 33,200,000
American Craftsman Museum	\$ 2,000,000
City of Clearwater - Countryside Sports Complex	\$ 950,000
City of Clearwater - Spring Training	\$ 587,650
The Dali Museum	\$ 500,000
Florida Holocaust Museum	\$ 350,000
Total	\$ 37,587,650

In FY20, expenditures exceed revenues as accumulated reserves for capital projects are used to meet the commitments made by the Board of County Commissioners in FY17 and FY18. The FY20 Budget includes \$33.2M for renovations at the Toronto Blue Jays Spring Training Facility in Dunedin. Adjustments will be made if revenues fail to meet expectations. The fund maintains operating reserves above the 15.0% target throughout the forecast period. Additional capital reserves are held within the fund and can be used by the BCC to fund projects that will benefit the economy of Pinellas County and comply with allowable use of TDT.



# TOURIST DEVELOPMENT TAX FUND

Tourist Development Tax Fund Forecast FY20 - FY25



**TOURIST DEVELOPMENT TAX FUND FORECAST**  
**Fund 1040**

<b>Forecast Assumptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>REVENUES</b>					
Tourist Development Taxes	3.0%	3.0%	3.0%	3.0%	3.0%
Interest	3.4%	3.4%	3.4%	3.2%	2.9%
Other revenues	2.3%	2.3%	2.3%	2.3%	2.3%
<b>EXPENDITURES</b>					
Personal Services	4.2%	4.3%	4.4%	4.4%	4.4%
Operating Expenses	2.3%	2.3%	2.3%	2.3%	2.3%
Advertising Expense	2.3%	2.3%	2.3%	2.3%	2.3%
Capital Outlay	2.3%	2.3%	2.3%	2.3%	2.3%
<b>Projected Economic Conditions / Indicators:</b>					
Consumer Price Index, % change	2.3%	2.3%	2.3%	2.3%	2.3%
FL Per Capita Personal Income Growth	1.7%	1.1%	0.9%	0.7%	0.7%

**TOURIST DEVELOPMENT TAX FUND FORECAST**  
**Fund 1040**

(in \$ thousands)	Actual FY18	Budget FY19	Estimated FY19	Budget FY20	FORECAST					
					Estimated FY20	Estimated FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>BEGINNING FUND BALANCE</b>	<b>51,028.3</b>	<b>54,263.6</b>	<b>56,569.4</b>	<b>48,266.1</b>	<b>48,266.1</b>	<b>28,777.4</b>	<b>47,082.5</b>	<b>66,374.5</b>	<b>86,427.7</b>	<b>107,265.7</b>
<b>REVENUES*</b>										
Tourist Development Taxes	59,718.1	62,738.9	62,738.9	61,390.0	64,621.1	66,559.7	68,556.5	70,613.2	72,731.6	74,913.5
Interest	628.9	813.0	813.0	570.0	600.0	620.5	641.7	663.7	684.7	704.8
Other revenues	775.9	547.4	698.9	580.3	610.9	625.0	639.3	654.0	669.1	684.5
<b>TOTAL REVENUES</b>	<b>61,122.9</b>	<b>64,099.3</b>	<b>64,250.8</b>	<b>62,540.3</b>	<b>65,832.0</b>	<b>67,805.2</b>	<b>69,837.6</b>	<b>71,930.9</b>	<b>74,085.4</b>	<b>76,302.8</b>
% vs prior year		4.9%	5.1%	-2.4%	2.5%	3.0%	3.0%	3.0%	3.0%	3.0%
<b>TOTAL RESOURCES</b>	<b>112,151.2</b>	<b>118,362.9</b>	<b>120,820.2</b>	<b>110,806.5</b>	<b>114,098.1</b>	<b>96,582.5</b>	<b>116,920.0</b>	<b>138,305.4</b>	<b>160,513.1</b>	<b>183,568.4</b>
<b>EXPENDITURES</b>										
Personal Services	4,155.8	5,430.3	5,196.1	5,590.4	5,590.4	5,825.2	6,072.8	6,336.9	6,612.6	6,903.5
Operating Expenses	2,803.6	3,995.7	4,010.9	4,344.8	4,344.8	4,444.7	4,547.0	4,651.5	4,758.5	4,868.0
Advertising /Sales/Promotions	23,633.9	29,890.0	29,529.5	31,959.6	31,959.6	32,694.7	33,446.6	34,215.9	35,002.9	35,808.0
Capital Outlay - Operating	55.4	35.3	35.3	21.1	21.1	21.6	22.1	22.6	23.1	23.6
Transfer - Tax Collector	521.3	666.3	666.3	701.3	701.3	722.3	744.0	766.3	789.3	813.0
Transfer - Beach Renourishment	4,659.5	5,228.2	5,228.2	5,115.8	5,115.8	5,546.6	5,713.0	5,884.4	6,061.0	6,242.8
Capital Spending Program	18,245.0	18,800.0	18,700.0	3,300.5	3,300.5	-	-	-	-	-
Capital Outlay - Dali Museum	500.0	500.0	500.0	500.0	500.0	-	-	-	-	-
Capital Outlay - Dunedin	419.6	16,100.0	8,100.0	33,200.0	33,200.0	-	-	-	-	-
Spring Training Facility										
Capital Outlay - Clearwater										
Spring Training Facility	587.6	587.7	587.7	587.7	587.7	244.9	-	-	-	-
<b>EXPENDITURES</b>	<b>55,581.8</b>	<b>81,233.5</b>	<b>72,554.1</b>	<b>85,320.7</b>	<b>85,320.7</b>	<b>49,500.1</b>	<b>50,545.5</b>	<b>51,877.7</b>	<b>53,247.4</b>	<b>54,658.9</b>
% vs prior year		46.2%	30.5%	5.0%	17.6%	-42.0%	2.1%	2.6%	2.6%	2.7%
<b>ENDING FUND BALANCE</b>	<b>56,569.4</b>	<b>37,129.4</b>	<b>48,266.1</b>	<b>25,485.8</b>	<b>28,777.4</b>	<b>47,082.5</b>	<b>66,374.5</b>	<b>86,427.7</b>	<b>107,265.7</b>	<b>128,909.5</b>
Ending balance as % of Revenue	92.6%	57.9%	75.1%	40.8%	43.7%	69.4%	95.0%	120.2%	144.8%	168.9%
<b>TOTAL REQUIREMENTS</b>	<b>112,151.2</b>	<b>118,362.9</b>	<b>120,820.1</b>	<b>110,806.5</b>	<b>114,098.1</b>	<b>96,582.5</b>	<b>116,920.0</b>	<b>138,305.4</b>	<b>160,513.1</b>	<b>183,568.4</b>
<b>REVENUE minus EXPENDITURES</b> (NOT cumulative)	5,541.1	(17,134.2)	(8,303.3)	(22,780.4)	(19,488.7)	18,305.1	19,292.0	20,053.2	20,838.0	21,643.9

\*Typically, revenue is budgeted at 95% of expected collections, per State Statute.

# TRANSPORTATION TRUST FUND

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## Description

The County Transportation Trust Fund is a special revenue fund required by Florida Statute 336.022 to account for revenues and expenditures used for the operation and maintenance of transportation facilities and associated drainage infrastructure. Activities include road and right-of-way maintenance (e.g., patching, mowing), bridge maintenance and operation, traffic engineering, traffic signal operation including Intelligent Transportation Systems (ITS), traffic control signage and striping, sidewalk repair and construction, and maintenance of ditches, culverts, and other drainage facilities. Resources to support these activities are provided from fuel taxes collected and distributed on a shared basis to all Florida Counties by the State of Florida, and local option fuel taxes levied by the County.

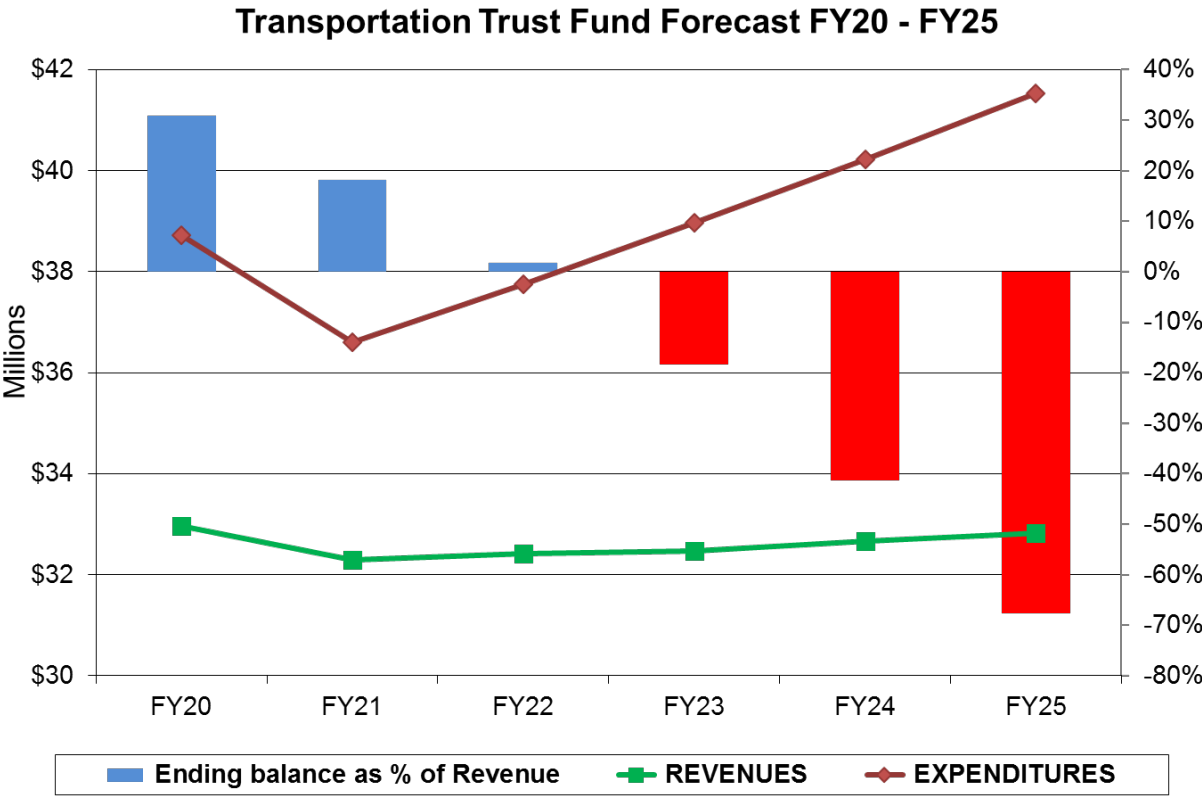
Two local option taxes have been imposed by the Board of County Commissioners. The first is a one cent levy (referred to by statute as the Ninth Cent) that began January 2007. It is dedicated to the installation, operation, and maintenance of advanced technological traffic signal and messaging systems (ITS). The other local levy is the Six Cent Local Option Fuel Tax (LOFT) per gallon tax that is shared by interlocal agreement between the County and all municipalities within Pinellas County. The County's share of collections is 60.0% of total receipts, and the municipalities receive portions of the remaining 40.0%.

## Summary

The Transportation Trust Fund is primarily funded by state and local fuel taxes. Revenue is projected to show a gradual incline but does not keep pace with the inflationary expenditure increases in this fund. The growth of revenue is limited by more efficient cars and fuel conservation efforts, as well as restrictions imposed by State law that do not allow indexing fuel taxes for inflation.

The forecast for the Transportation Trust Fund indicates that expenditures exceed revenues throughout the forecast period. In the short-term, fund balance is used to offset this variance in the fund; however, the remaining fund balance will be depleted by the end of FY22. Future actions to consider are transfers from the General Fund, imposition of additional local option fuel taxes (beyond the current amounts), or reductions in current service levels.

# TRANSPORTATION TRUST FUND



**TRANSPORTATION TRUST FUND FORECAST**  
**Fund 1001**

<b>Forecast Assumptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>REVENUES</b>					
Ninth Cent Fuel Tax	0.8%	0.7%	0.6%	0.5%	0.3%
State Shared Fuel Taxes	0.8%	0.7%	0.6%	0.5%	0.3%
Local Option Fuel Taxes	0.8%	0.7%	0.6%	0.5%	0.3%
Interest	3.4%	3.4%	3.4%	3.2%	2.9%
Other revenues	2.3%	2.3%	2.3%	2.3%	2.3%
<b>EXPENDITURES</b>					
Personal Services	4.2%	4.3%	4.4%	4.4%	4.4%
Operating Expenses	2.3%	2.3%	2.3%	2.3%	2.3%
Capital Outlay	2.3%	2.3%	2.3%	2.3%	2.3%
Grants & Aids	2.3%	2.3%	2.3%	2.3%	2.3%
<b>Projected Economic Conditions / Indicators:</b>					
Consumer Price Index, % change	2.3%	2.3%	2.3%	2.3%	2.3%
FL Per Capita Personal Income Growth	1.7%	1.1%	0.9%	0.7%	0.7%

**TRANSPORTATION TRUST FUND FORECAST**  
**Fund 1001**

(in \$ thousands)					FORECAST					
	Actual FY18	Budget FY19	Estimated FY19	Budget FY20	Estimated FY20	Estimated FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
BEGINNING FUND BALANCE	35,547.7	33,081.5	34,419.6	15,964.4	15,964.4	10,197.7	5,889.5	549.5	(5,944.0)	(13,498.7)
REVENUES										
Ninth Cent Fuel Tax	4,165.6	4,021.3	4,166.3	3,997.5	4,207.9	4,239.9	4,269.6	4,295.2	4,316.7	4,329.6
State Shared Fuel Taxes	10,710.1	10,384.0	10,690.0	10,186.4	10,722.5	10,804.0	10,879.6	10,944.9	10,999.6	11,032.6
Local Option Fuel Tax	13,893.8	13,400.1	13,900.0	13,337.1	14,039.0	14,145.7	14,244.7	14,330.2	14,401.8	14,445.0
Interest	383.7	104.5	400.0	285.0	300.0	348.8	201.4	18.8	-	-
Other revenues	3,009.3	2,325.1	2,640.7	2,555.8	2,690.3	2,752.1	2,815.4	2,880.2	2,946.4	3,014.2
FDOT Grant	-	1,000.0	-	1,000.0	1,000.0	-	-	-	-	-
TOTAL REVENUES	32,162.5	31,234.9	31,796.9	31,361.7	32,959.7	32,290.5	32,410.8	32,469.3	32,664.6	32,821.5
% vs prior year			-1.1%		3.7%	-2.0%	0.4%	0.2%	0.6%	0.5%
TOTAL RESOURCES	67,710.2	64,316.5	66,216.6	47,326.1	48,924.1	42,488.2	38,300.2	33,018.8	26,720.6	19,322.7
EXPENDITURES										
Personal Services	13,817.4	16,383.2	16,819.2	17,725.6	17,193.9	17,916.0	18,677.4	19,489.9	20,337.7	21,232.6
Operating Expenses *	14,672.5	20,219.5	17,639.8	13,697.7	13,286.7	13,592.3	13,904.9	14,224.8	14,551.9	14,886.6
Capital Outlay	578.5	327.0	407.9	243.0	243.0	248.6	254.3	260.2	266.1	272.3
Grants & Aids	37.5	187.5	205.5	43.4	43.4	44.4	45.4	46.5	47.6	48.6
Debt Service	-	-	-	80.0	80.0	81.8	83.7	85.6	87.6	89.6
Full Cost Allocation	2,474.2	2,929.7	2,929.7	2,947.7	2,947.7	3,015.5	3,084.9	3,155.8	3,228.4	3,302.7
Transfers to Capital Funds - Ninth Cent	1,700.0	6,000.0	6,000.0	1,700.0	1,700.0	1,700.0	1,700.0	1,700.0	1,700.0	1,700.0
Non-recurring expenditures	-	-	-	1,231.7	1,231.7	-	-	-	-	-
Non-recurring Transfers to Capital Fund	-	6,250.0	6,250.0	2,000.0	2,000.0	-	-	-	-	-
TOTAL EXPENDITURES	33,280.2	52,296.9	50,252.2	39,669.1	38,726.4	36,598.7	37,750.7	38,962.8	40,219.3	41,532.4
% vs prior year			51.0%		-22.9%	-5.5%	3.1%	3.2%	3.2%	3.3%
ENDING FUND BALANCE	34,430.0	12,019.6	15,964.4	7,657.0	10,197.7	5,889.5	549.5	(5,944.0)	(13,498.7)	(22,209.6)
ASSUMING NO ACTION TAKEN TO RESOLVE SHORTFALLS										
Ending balance as % of Revenue	107.1%	38.5%	50.2%	24.4%	30.9%	18.2%	1.7%	-18.3%	-41.3%	-67.7%
TOTAL REQUIREMENTS	67,710.2	64,316.5	66,216.6	47,326.1	48,924.1	42,488.2	38,300.2	33,018.8	26,720.6	19,322.7
REVENUE minus EXPENDITURES (NOT cumulative)	(1,117.7)	(21,061.9)	(18,455.2)	(8,307.4)	(5,766.7)	(4,308.2)	(5,339.9)	(6,493.5)	(7,554.8)	(8,710.9)

\* Operating Expenses net of Full Cost Allocation

# CAPITAL PROJECTS FUND

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## Description

The Capital Projects Fund is used to account for all governmental capital projects throughout the County. Such projects include roads, bridges, drainage, beach nourishment, park development, and construction of facilities necessary to provide County services.

## Summary

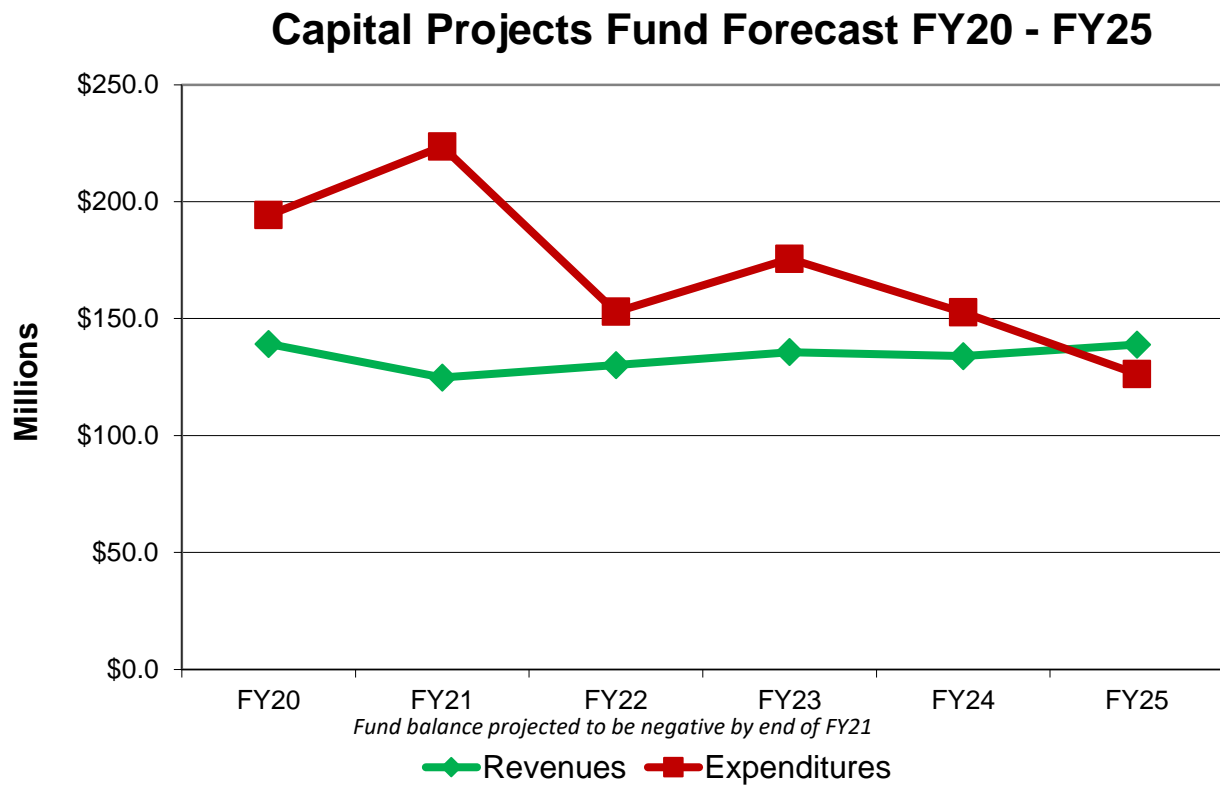
This Fund's primary revenue source is the "Penny for Pinellas" (Penny) one-percent local discretionary sales surtax. The Penny has been approved for ten-year periods since 1990, and was approved again in November, 2017 for the period January 1, 2020 thru December 31, 2029 (Penny IV) by 83% of the voters. As a sales tax, the Penny is sensitive to general economic conditions. Penny tax revenues are predicted to increase gradually during the forecast period matching general economic growth. Penny revenue is projected to increase by 3.5% in FY20 thru FY25.

Expenditures exceed revenues in FY20 thru FY24. The beginning fund balance will be needed in FY20 to fund the projected expenditures. The first year of the Capital Improvement Plan (CIP), FY20, is the basis for actual appropriations authorized by the Board of County Commissioners for capital projects when adopting the annual budget and must be balanced. As shown on the forecast, the fund is balanced for FY20. The remaining five years are a guide for the future development of the County's new and replacement infrastructure needs. The FY20 thru FY25 CIP includes existing projects, recurring projects, and new Penny IV projects proposed to begin in FY20. When the forecast was presented in January, the proposed new projects were not included. The fund will need to be balanced again during the FY21 budget process based upon actual activity and prioritization of projects. There are additional proposed projects to be considered that begin in FY21 and beyond.

County staff and administration are currently implementing the Capital Improvement Portfolio Management process for prioritizing, coordinating, and managing projects to enhance delivery, reporting, and decision support. Departments will review all projects in a systemic and holistic manner. Projects will be prioritized that can provide the County with multiple benefits; for example, that will improve drainage, reduce stormwater/wastewater overflows, and provide infrastructure to support economic development. This will enhance the coordination of cross-functional projects to provide efficient delivery of projects and best use of resources.



# CAPITAL PROJECTS FUND



**CAPITAL PROJECTS FUND FORECAST**  
**Fund 3001**

<b>Forecast Assumptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>REVENUES</b>					
Infrastructure Sales Tax	3.5%	3.5%	3.5%	3.5%	3.5%
Transfer from TDT Fund	3.0%	3.0%	3.0%	3.0%	3.0%
Interest Rate	3.4%	3.4%	3.4%	3.2%	2.9%
Other revenues	2.3%	2.3%	2.3%	2.3%	2.3%
<b>Projected Economic Conditions / Indicators:</b>					
Consumer Price Index, % change	2.3%	2.3%	2.3%	2.3%	2.3%

**CAPITAL PROJECTS FUND FORECAST**  
**Fund 3001**

(in \$ thousands)

	Actual FY18	Budget FY19	Estimated FY19	Budget FY20	FORECAST					
					Estimated FY20	Estimated FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>BEGINNING FUND BALANCE</b>	<b>119,912.0</b>	<b>111,621.6</b>	<b>111,650.3</b>	<b>91,373.6</b>	<b>91,373.6</b>	<b>36,287.5</b>	<b>(62,483.1)</b>	<b>(85,297.9)</b>	<b>(125,177.8)</b>	<b>(143,850.6)</b>
<b>REVENUES</b>										
Infrastructure Sales Tax (Penny for Pinellas)	99,257.2	97,564.0	103,227.5	101,498.5	106,840.5	110,579.9	114,450.2	118,455.9	122,601.9	126,892.9
Grants	12,571.3	20,829.9	13,111.9	17,878.1	17,878.1	4,085.8	5,772.5	7,158.0	1,128.5	1,581.0
Ninth-Cent Fuel Tax (Transfer from Transportation Trust Fund)	1,700.0	6,000.0	6,000.0	1,700.0	1,700.0	1,700.0	1,700.0	1,700.0	1,700.0	1,700.0
Multi-Modal Impact Fees	1,226.2	1,869.2	1,869.2	2,226.7	2,226.7	1,547.7	1,547.7	1,547.7	1,547.7	1,547.7
Transfer from General Fund	2,750.0	3,730.4	3,730.4	1,300.0	1,300.0	650.0	650.0	650.0	650.0	650.0
Transfer from TDT Fund	4,659.5	5,228.2	5,228.2	5,115.8	5,115.8	5,546.6	5,713.0	5,884.4	6,061.0	6,242.8
Transfer from Airport Fund	950.0	-	-	-	-	-	-	-	-	-
Sale-Surplus County Land	1,045.0	-	-	-	-	-	-	-	-	-
Transfer from LOFT (Transportation Trust Fund non-recurring)	-	6,250.0	6,250.0	2,000.0	2,000.0	-	-	-	-	-
Compensation for Loss	-	-	-	-	-	-	-	-	-	-
Interest	1,077.6	975.9	2,000.0	1,710.0	1,800.0	407.4	0.0	0.0	0.0	0.0
Other revenues	316.3	920.6	250.0	237.5	250.0	255.8	261.6	267.6	273.8	280.1
<b>TOTAL REVENUES</b>	<b>125,553.1</b>	<b>143,368.1</b>	<b>141,667.1</b>	<b>133,666.6</b>	<b>139,111.1</b>	<b>124,773.1</b>	<b>130,095.0</b>	<b>135,663.7</b>	<b>133,962.8</b>	<b>138,894.5</b>
% vs prior year			12.8%		-1.8%	-10.3%	4.3%	4.3%	-1.3%	3.7%
<b>TOTAL RESOURCES</b>	<b>245,465.1</b>	<b>254,989.7</b>	<b>253,317.5</b>	<b>225,040.2</b>	<b>230,484.6</b>	<b>161,060.7</b>	<b>67,611.9</b>	<b>50,365.8</b>	<b>8,785.0</b>	<b>(4,956.1)</b>
<b>EXPENDITURES</b>										
Capital Projects	133,814.8	230,961.8	161,943.9	194,197.1	194,197.1	223,543.8	152,909.8	175,543.6	152,635.6	126,265.8
<b>TOTAL EXPENDITURES</b>	<b>133,814.8</b>	<b>230,961.8</b>	<b>161,943.9</b>	<b>194,197.1</b>	<b>194,197.1</b>	<b>223,543.8</b>	<b>152,909.8</b>	<b>175,543.6</b>	<b>152,635.6</b>	<b>126,265.8</b>
% vs prior year			21.0%		19.9%	15.1%	-31.6%	14.8%	-13.0%	-17.3%
<b>ENDING FUND BALANCE</b>	<b>111,650.3</b>	<b>24,027.9</b>	<b>91,373.6</b>	<b>30,843.1</b>	<b>36,287.5</b>	<b>(62,483.1)</b>	<b>(85,297.9)</b>	<b>(125,177.8)</b>	<b>(143,850.6)</b>	<b>(131,221.9)</b>
Ending balance as % of Revenue	88.9%	16.8%	64.5%	23.1%	26.1%	-50.1%	-65.6%	-92.3%	-107.4%	-94.5%
<b>TOTAL REQUIREMENTS</b>	<b>245,465.1</b>	<b>254,989.7</b>	<b>253,317.5</b>	<b>225,040.2</b>	<b>230,484.6</b>	<b>161,060.7</b>	<b>67,611.9</b>	<b>50,365.8</b>	<b>8,785.0</b>	<b>(4,956.1)</b>
<b>REVENUE minus EXPENDITURES</b> (NOT cumulative)	(8,261.7)	(87,593.7)	(20,276.8)	(60,530.5)	(55,086.0)	(98,770.7)	(22,814.8)	(39,879.9)	(18,672.8)	12,628.7
net recurring revenues-expenditures	<b>(8,261.7)</b>	<b>(87,593.7)</b>	<b>(20,276.8)</b>	<b>(60,530.5)</b>	<b>(55,086.0)</b>	<b>(98,770.7)</b>	<b>(22,814.8)</b>	<b>(39,879.9)</b>	<b>(18,672.8)</b>	<b>12,628.7</b>

Note: Penny IV projects pending approval.

# EMERGENCY MEDICAL SERVICE FUND

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## Description

The Emergency Medical Service (EMS) Fund is a special revenue fund established by referendum in 1980, which allows up to 1.5 mills to be levied annually on a countywide basis to finance the operation of a comprehensive countywide emergency medical service system. This system provides advanced life support, emergency medical response, and transport services to all residents and visitors of Pinellas County. The County maintains EMS contracts with 18 fire service agencies (first responders) and one ambulance provider (Paramedics Logistics Florida, LLC, operating in Pinellas County under the trade name "Sunstar"). The EMS System is funded by a combination of property taxes and ambulance user fees. The ambulance user fees support the ambulance contractual expenditures and property taxes support the first responder expenditures.

The EMS System was established by referendum in 1980 by the Special Act (Chapter 80-585, Laws of Florida) that created the EMS Authority as a Dependent Special District. In 1988, Pinellas County Ordinance 88-12 solidified the current EMS system design. The Fiscal Policy guidelines within Ordinance 88-12 state that the Board of County Commissioners (BCC), sitting as the Emergency Medical Services Authority, directs the following fiscal policy guidelines that govern the financial operations of the County's EMS system: (a) to establish sound business controls and long-term cost containment incentives throughout the County EMS system; (b) to provide adequate funding to upgrade all EMS components to state-of-the-art levels, and to maintain that progress in future years; (c) to provide for long-term financial stability sufficient to sustain quality EMS operations far into the future; (d) to reduce the County EMS system's excessive dependence upon local tax support by developing a more balanced approach to EMS funding; and (e) to provide the BCC with a wider range of EMS financing options than have been available in the past.

## Summary

The EMS Fund is balanced and forecasted to maintain its minimum reserve level of 25.0% throughout the 6 year forecast period. The fund balance is projected to reach a level of 26.5% by FY25. Increased taxable values in conjunction with a continued focus on improving timely compensation collection for ambulance services and overall cost containment have greatly improved the fund's health through the forecast period.

The EMS Fund is sensitive to property values as it is funded by ad valorem (property) tax revenue collected from property owners countywide and ambulance user fee revenues. The EMS Fund's millage rate has remained flat at 0.9158 since FY13 and property values have risen each year from FY14 through FY20. With continued economic recovery and growth, property tax revenue is projected to increase 8.0% in FY20 and current millage of 0.9158 is projected to support the current service delivery system.

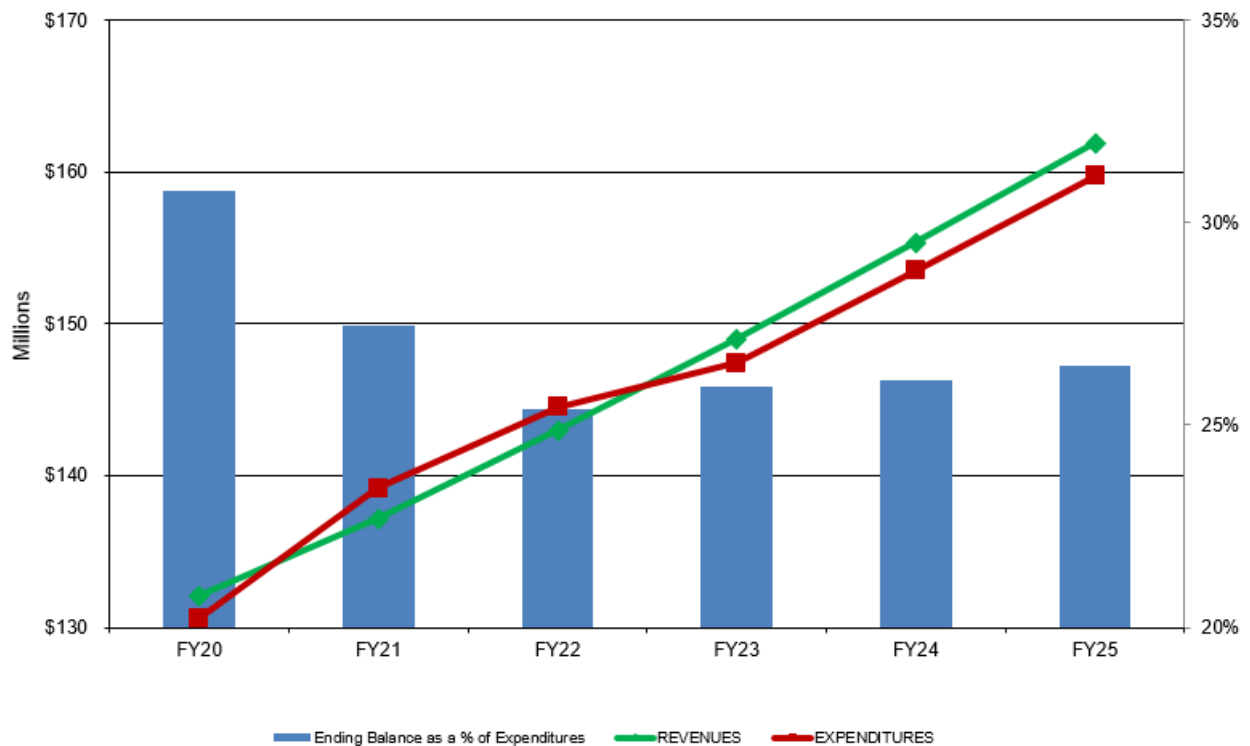
Maintaining the minimum 25.0% reserve without a future millage rate increase will be effected by: the ambulance service contract; changes in property values; potential changes to Medicare/Medicaid reimbursements; and adjustments in future service agreements with the first responders.

First responder contracts are currently funded based on actual first responder costs as defined in Board Resolution 09-38. Projected expenses for FY20 reflect newly negotiated agreements with

# EMERGENCY MEDICAL SERVICE FUND

the 18 providers. For FY20 through FY25, this forecast projects first responder expense growth at values between 4.2% and 4.4% reflecting growth in personnel services costs throughout the forecast period. Over the past three years, progress in containing costs, combined with better than anticipated growth in revenue, improved the outlook for the EMS Fund. Long term sustainability will require continued growth in revenue and diligent management of system costs.

**Emergency Medical Services Fund Forecast FY20 - FY25**



**EMERGENCY MEDICAL SERVICES FUND FORECAST**  
**Fund 1006**

<b>Forecast Assumptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>REVENUES</b>					
Ad Valorem Revenue	4.5%	4.5%	4.5%	4.5%	4.5%
Ambulance Service Fees	4.0%	4.0%	4.0%	4.0%	4.0%
Ambulance Annual Members Fees	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Revenue (EMS Trust Fund)	0.0%	0.0%	0.0%	0.0%	0.0%
County Officer Refunds	2.5%	2.5%	2.5%	2.5%	2.5%
Interest	3.4%	3.4%	3.4%	3.2%	2.9%
<b>EXPENDITURES</b>					
Personal Services	4.2%	4.3%	4.4%	4.4%	4.4%
Operating Expenses	2.3%	2.3%	2.3%	2.3%	2.3%
Operating Expenses-First Resp Med Supplies	4.0%	4.0%	4.0%	4.0%	4.0%
Capital Outlay	2.3%	2.3%	2.3%	2.3%	2.3%
Ambulance Contract	4.5%	4.0%	4.0%	4.0%	4.0%
Grants & Aids (First Responder Agmts)	4.2%	4.3%	4.4%	4.4%	4.4%
<b>Projected Economic Conditions / Indicators:</b>					
Consumer Price Index, % change	2.3%	2.3%	2.3%	2.3%	2.3%
Regional Consumer Price Index, % change	2.8%	2.8%	2.8%	2.8%	2.8%
FL Per Capita Personal Income Growth	1.7%	1.1%	0.9%	0.7%	0.7%

**EMERGENCY MEDICAL SERVICES FUND FORECAST**  
**Fund 1006**

(in \$ thousands)					FORECAST					
	Actual FY18	Budget FY19	Estimated FY19	Budget FY20	Estimated FY20	Estimated FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
BEGINNING FUND BALANCE	33,470.1	32,386.6	36,223.7	38,744.5	38,744.5	40,216.5	38,217.9	36,670.5	38,259.7	40,086.3
REVENUES										
Ad Valorem Revenue	60,962.8	65,058.5	65,743.4	70,113.2	70,851.2	74,039.5	77,371.3	80,853.0	84,491.4	88,293.5
Ambulance Service Fees	56,981.9	56,792.3	57,409.3	55,629.6	58,557.5	60,899.8	63,335.8	65,869.2	68,504.0	71,244.1
Ambulance Annual Members Fees	219.8	190.0	190.0	190.0	200.0	200.0	200.0	200.0	200.0	200.0
Grant Revenue (EMS Trust Fund)	116.7	368.7	368.7	477.8	477.8	477.8	477.8	477.8	477.8	477.8
County Officer Refunds	407.2	400.3	400.3	384.1	384.1	393.7	403.5	413.6	424.0	434.6
Interest	784.5	657.0	850.0	833.3	833.3	861.8	891.3	921.8	953.3	985.9
Refund of prior yrs exp	1,062.7	-	-	-	-	-	-	-	-	-
FEMA Reimbursement (Hurricane Irma)	-	544.9	37.8	507.1	507.1	-	-	-	-	-
Other revenues	312.9	190.0	311.6	285.0	285.0	285.0	285.0	285.0	285.0	285.0
TOTAL REVENUES	120,848.4	124,201.8	125,311.0	128,420.1	132,096.0	137,157.5	142,964.6	149,020.3	155,335.3	161,920.8
% vs prior year			3.7%	3.4%	5.4%	3.8%	4.2%	4.2%	4.2%	4.2%
TOTAL RESOURCES	154,318.5	156,588.3	161,534.7	167,164.6	170,840.5	177,374.0	181,182.5	185,690.8	193,595.0	202,007.1
EXPENDITURES										
Personal Services	4,028.6	4,538.0	4,443.9	4,645.5	4,645.5	4,840.6	5,046.3	5,265.8	5,494.9	5,736.7
Operating Expenses	7,707.7	8,759.2	8,419.2	9,034.7	9,034.7	9,242.5	9,455.1	9,672.5	9,895.0	10,122.6
Operating Expenses - Ambulance Contract (First Responder Medical Supplies)	1,959.1	1,358.7	1,341.8	1,712.0	1,712.0	1,780.5	1,851.7	1,925.8	2,002.8	2,082.9
Capital Outlay *	1,189.0	2,081.0	1,483.5	1,657.5	1,657.5	1,095.7	1,120.9	1,146.6	1,173.0	1,200.0
Ambulance Contract	50,719.0	57,577.7	53,038.0	55,354.4	55,354.4	57,845.3	60,159.2	62,565.5	65,068.1	67,670.9
EMS Trust Fund Grant Expenditures	121.9	368.7	368.7	477.8	477.8	477.8	477.8	477.8	477.8	477.8
Grants & Aids (First Responder Agmts)	49,466.1	51,107.4	51,107.4	54,415.7	54,415.7	57,774.5	60,229.9	62,849.9	65,583.9	68,469.6
Grants & Aids (First Responder Capital)**	1,103.4	850.0	650.0	1,250.0	1,250.0	3,929.4	3,903.8	1,157.6	1,337.1	1,390.5
Transfers to County Officers***	1,758.4	1,937.7	1,937.7	2,076.4	2,076.4	2,169.9	2,267.5	2,369.5	2,476.2	2,587.6
TOTAL EXPENDITURES	118,053.2	128,578.4	122,790.2	130,624.0	130,624.0	139,156.1	144,512.1	147,431.1	153,508.8	159,738.4
% vs prior year			4.0%	1.6%	6.4%	6.5%	3.8%	2.0%	4.1%	4.1%
ENDING FUND BALANCE****	36,223.7	28,009.9	38,744.5	36,540.6	40,216.5	38,217.9	36,670.5	38,259.7	40,086.3	42,268.7
Ending balance as % of Expenditures	30.7%	21.8%	31.6%	28.0%	30.8%	27.5%	25.4%	26.0%	26.1%	26.5%
TOTAL REQUIREMENTS	154,276.8	156,588.3	161,534.7	167,164.6	170,840.5	177,374.0	181,182.5	185,690.8	193,595.0	202,007.1
REVENUE minus EXPENDITURES (NOT cumulative)	2,795.3	(4,376.7)	2,520.8	(2,204.0)	1,472.0	(1,998.5)	(1,547.4)	1,589.2	1,826.6	2,182.4

\* Capital outlay for County EMS is inflated at the countywide assumption rate.

\*\* FY18 - FY25 Capital expenditures align with planned purchases that have been submitted by agencies.

\*\*\* These are fees paid to the Tax Collector and Property Appraiser to cover the costs of assessing and collecting ad valorem taxes.

\*\*\*\* FY18 Actual Ending Fund Balance is adjusted by \$41,700 to reflect non-spendable balance

Hurricane Irma reimbursement revenue in FY19 and FY20 is for storm expenses incurred in FY17.

# AIRPORT FUND

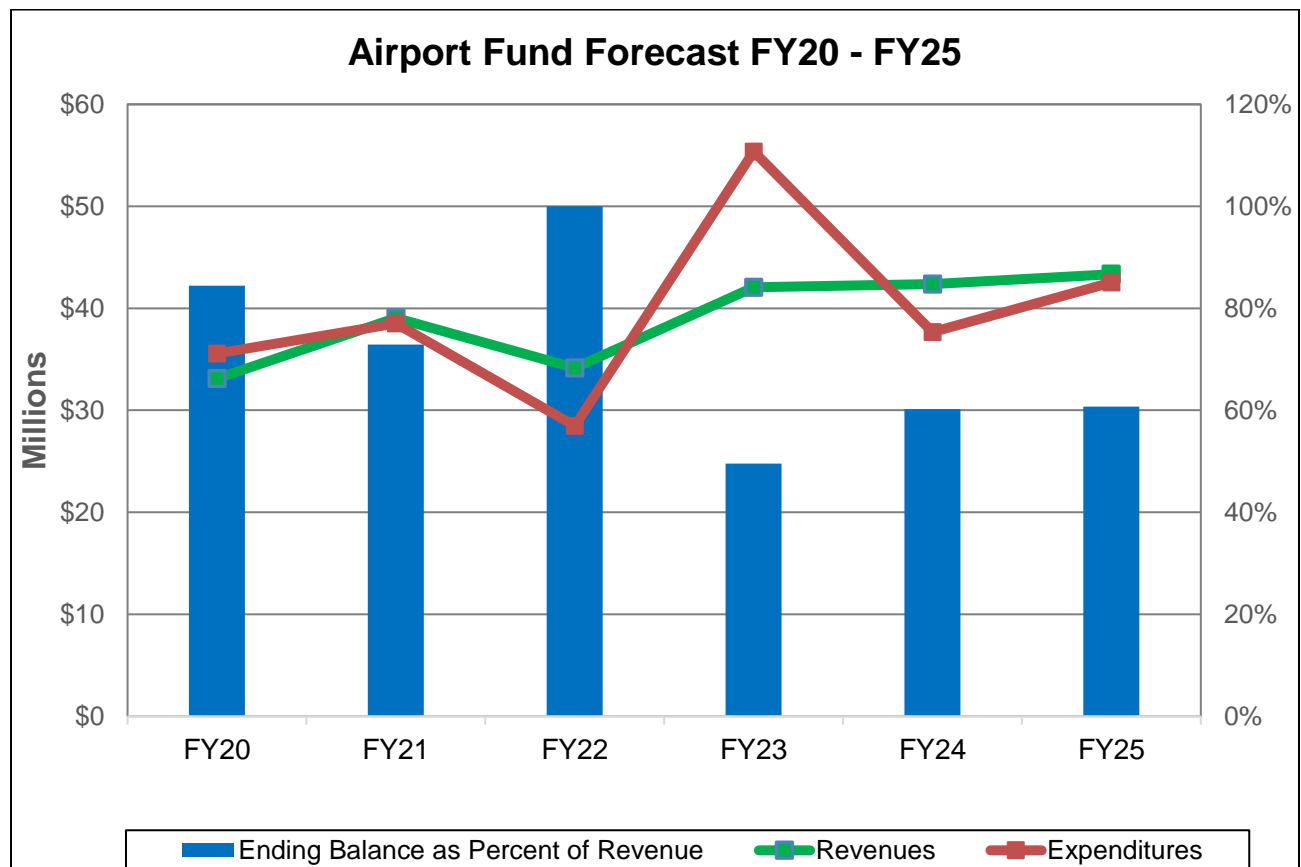
## Description

The Airport Revenue and Operating Fund is used to account for the self-supporting operations of the Airport. Of the Airport's 2,000 acres, approximately half are dedicated to the airfield, terminal building, and car parking lots. The remaining acreage includes the 129-acre future planned development site (formerly the Airco Golf course); a 200-acre Airport Business Center; and leases to industrial, commercial, and governmental operations. All of the Airport property is designated as a Foreign Trade Zone. All activities necessary for airport operations (e.g. administration, operating, and maintenance expenses) are included in this fund. Airport capital improvements are also included.

The Airport Revenue and Operating Fund is an enterprise fund that accounts for all revenues and expenditures at the Airport. This includes management of passenger and cargo airline operations, military, fire protection services, and general aviation, along with commercial and industrial airport property. The Airport is entirely self-supporting, meaning that no property tax dollars are used to support the operation of the airport.

## Summary

There were some key changes to the forecast as presented in February 2019. The CIP budget caused the largest variance due to the timing of capital projects. There was an increase in various expenditure accounts to support departmental operations. The forecast for the Airport Fund shows that the fund is balanced through the forecast period.





AIRPORT FUND FORECAST  
Fund 4001

Forecast Assumptions	FY21	FY22	FY23	FY24	FY25
<b>REVENUES</b>					
Airfield/Flight Lines	3.0%	3.1%	3.5%	3.1%	3.5%
Rents/Leases/Concessions/CFC	5.0%	5.0%	3.0%	3.5%	3.5%
Passenger Facility Charge (PFC	3.0%	3.0%	3.0%	3.0%	3.0%
Interest	3.4%	3.4%	3.4%	3.2%	2.9%
Other revenues	2.3%	2.3%	2.3%	2.3%	2.3%
<b>EXPENDITURES</b>					
Personal Services	4.2%	4.3%	4.4%	4.4%	4.4%
Operating Expenses	2.3%	2.3%	2.3%	2.3%	2.3%
Capital Outlay	2.3%	2.3%	2.3%	2.3%	2.3%
Grants & Aids	2.3%	2.3%	2.3%	2.3%	2.3%
<b>Projected Economic Conditions / Indicators:</b>					
Consumer Price Index, % change	2.3%	2.3%	2.3%	2.3%	2.3%
FL Per Capita Personal Income Growth	1.7%	1.1%	0.9%	0.7%	0.7%

**AIRPORT FUND FORECAST**  
**Fund 4001**

(in \$ thousands)

	Actual FY18	Budget FY19	Estimated FY19	Budget FY20	FORECAST					
					Estimated FY20	Estimated FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>BEGINNING FUND BALANCE</b>	<b>42,307.1</b>	<b>36,996.8</b>	<b>43,807.0</b>	<b>30,409.4</b>	<b>30,409.4</b>	<b>27,950.4</b>	<b>28,472.9</b>	<b>34,151.5</b>	<b>20,833.1</b>	<b>25,522.1</b>
<b>REVENUES</b>										
Airfield/Flight Lines	4,161.6	4,018.9	3,969.0	3,811.9	4,012.5	4,132.9	4,261.0	4,410.1	4,546.8	4,706.0
Rents/Leases/Concessions	10,780.1	9,179.0	10,240.0	10,305.6	10,848.0	11,390.4	11,959.9	12,318.7	12,749.9	13,196.1
Grants-Operating	150.3	88.1	88.5	88.4	88.5	90.5	92.6	94.7	96.9	99.1
Customer Facility Charge (CFC)	2,781.6	2,700.0	2,664.0	2,612.0	2,612.0	2,742.6	2,879.7	2,966.1	3,069.9	3,177.4
Passenger Facility Charge (PFC)	5,657.1	3,964.4	3,964.4	4,429.9	4,663.0	4,802.9	4,947.0	5,095.4	5,248.2	5,405.7
Grants-Capital	5,494.6	12,896.2	14,030.3	10,022.9	10,022.9	14,933.5	9,034.5	16,000.0	16,000.0	16,000.0
FEMA Reimbursements - Irma	-	179.4	179.4	-	-	-	-	-	-	-
Interest	536.5	566.1	863.8	820.6	863.8	955.9	973.8	1,168.0	660.4	747.8
Other revenues	10.8	0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>TOTAL REVENUES</b>	<b>29,572.7</b>	<b>33,592.0</b>	<b>36,000.3</b>	<b>32,092.2</b>	<b>33,111.6</b>	<b>39,049.7</b>	<b>34,149.5</b>	<b>42,054.0</b>	<b>42,373.2</b>	<b>43,333.1</b>
% vs prior year		13.6%	21.7%	-4.5%	-8.0%	17.9%	-12.5%	23.1%	0.8%	2.3%
<b>TOTAL RESOURCES</b>	<b>71,879.8</b>	<b>70,588.8</b>	<b>79,807.3</b>	<b>62,501.6</b>	<b>63,521.0</b>	<b>67,000.0</b>	<b>62,622.4</b>	<b>76,205.6</b>	<b>63,206.3</b>	<b>68,855.2</b>
<b>EXPENDITURES</b>										
Personal Services	5,317.9	5,841.8	6,007.3	6,091.2	6,091.2	6,347.1	6,616.8	6,904.6	7,205.0	7,522.0
Operating Expenses	5,455.5	6,934.4	6,053.8	6,717.6	6,717.6	6,872.1	7,030.2	7,191.9	7,357.3	7,526.5
Capital Outlay	118.2	334.0	355.1	748.2	748.2	765.4	783.0	801.0	819.4	838.3
Hurricane Irma	30.5	-	-	-	-	-	-	-	-	-
Full Cost Allocation	1,539.8	1,508.2	1,508.2	1,713.9	1,713.9	1,753.3	1,793.7	1,834.9	1,877.1	1,920.3
Non-recurring CIP expenditures	14,660.9	38,322.4	35,473.6	20,299.7	20,299.7	22,789.2	12,247.2	38,640.0	20,425.3	24,735.5
Transfer to Other Fund(s)	950.0	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>28,072.8</b>	<b>52,940.8</b>	<b>49,397.9</b>	<b>35,570.7</b>	<b>35,570.7</b>	<b>38,527.1</b>	<b>28,470.9</b>	<b>55,372.5</b>	<b>37,684.1</b>	<b>42,542.6</b>
% vs prior year		88.6%	76.0%	-32.8%	-28.0%	8.3%	-26.1%	94.5%	-31.9%	12.9%
<b>ENDING FUND BALANCE</b>	<b>43,807.0</b>	<b>17,648.0</b>	<b>30,409.4</b>	<b>26,931.0</b>	<b>27,950.4</b>	<b>28,472.9</b>	<b>34,151.5</b>	<b>20,833.1</b>	<b>25,522.1</b>	<b>26,312.6</b>
Ending balance as % of Revenue	148.1%	52.5%	84.5%	83.9%	84.4%	72.9%	100.0%	49.5%	60.2%	60.7%
<b>TOTAL REQUIREMENTS</b>	<b>71,879.8</b>	<b>70,588.8</b>	<b>79,807.3</b>	<b>62,501.6</b>	<b>63,521.0</b>	<b>67,000.0</b>	<b>62,622.4</b>	<b>76,205.6</b>	<b>63,206.3</b>	<b>68,855.2</b>
<b>REVENUE minus EXPENDITURES</b>	<b>1,499.9</b>	<b>(19,348.8)</b>	<b>(13,397.6)</b>	<b>(3,478.5)</b>	<b>(2,459.0)</b>	<b>522.5</b>	<b>5,678.6</b>	<b>(13,318.4)</b>	<b>4,689.0</b>	<b>790.5</b>

Total Requirements do not include OPEB annual expense or OPEB cumulative liability as reflected in GAAP financial statements. These amounts are shown below.

OPEB annual expense	287.0	287.0	299.1	299.1	311.6	324.9	339.0	353.7	369.3
OPEB cumulative (long-term liability)	2,977.5	3,264.5	3,563.5	3,563.5	3,875.1	4,200.0	4,539.0	4,892.7	5,262.0



# WATER FUNDS

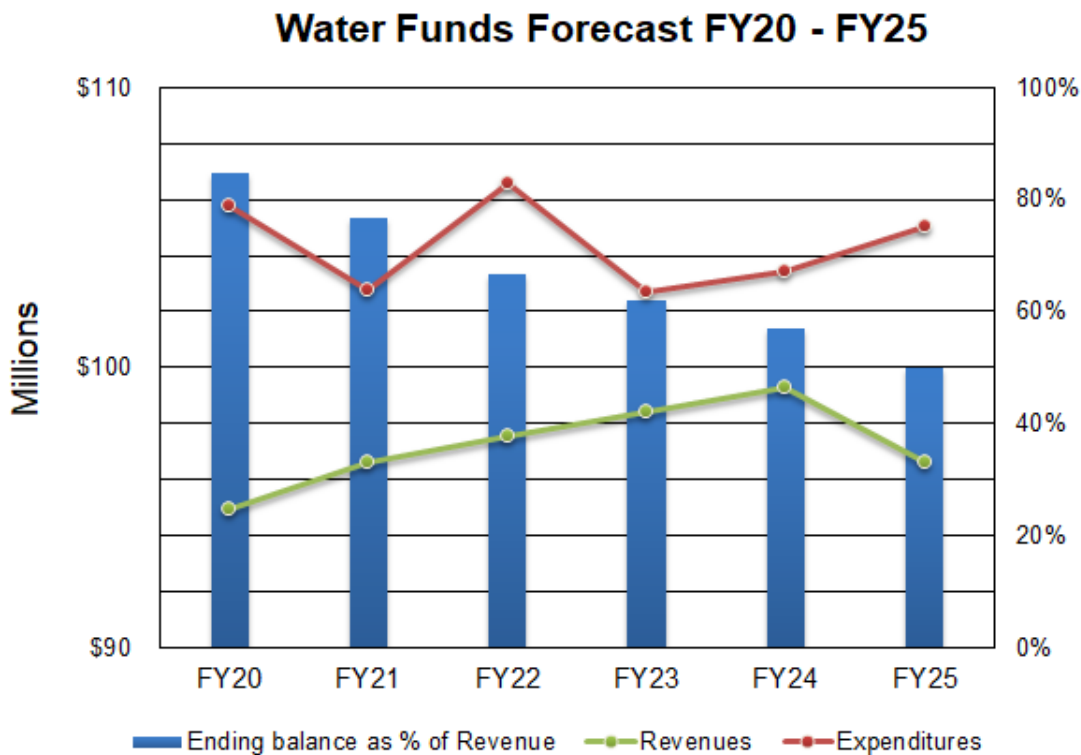
## Description

The Pinellas County Water System is responsible for providing quality, cost effective potable water service to County retail and wholesale customers. The Water System must adhere to State and Federal laws, rules, and regulations while operating and maintaining this delivery system. The Water System is continually being upgraded to provide customers with a safe and sufficient water supply for residential, commercial, and industrial needs as well as an ample supply for fire protection. The Water System also continues to educate its customers on important water conservation issues.

The Water Funds are enterprise funds, and are committed solely to support Water System functions. The Pinellas County Water System utilizes three funds: Revenue and Operating, Renewal and Replacement (capital), and Impact Fees. This forecast covers all three funds.

## Summary

There were some key changes to the Water Forecast as presented in February 2019. Estimated revenues over the forecast period show an increase due to the multi-year rate increases approved by the Board of County Commissioners in May of 2019. These increases include a 1.0% per year annual increase in rates from FY20 through FY23. There is also a 1.0% annual rate increase projected for FY24 and FY25. Estimated expenses are also up over the forecast period, driven mainly by the \$36.6M increase in Capital Improvements. Expenditures will exceed revenues through the forecast period as fund balance is used to complete major capital projects. The forecast shows that the funds are structurally balanced through the forecast period.



**WATER FUNDS FORECAST**  
**Fund 4031, 4034, & 4036**

<b>Forecast Assumptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>REVENUES</b>					
Water Sales-Retail	1.2%	1.2%	1.2%	1.2%	1.2%
Water Sales-Wholesale	1.2%	1.2%	1.2%	1.2%	-21.5%
Interest	3.4%	3.4%	3.4%	3.2%	2.9%
Other revenues	2.3%	2.3%	2.3%	2.3%	2.3%
<b>EXPENDITURES</b>					
Personal Services	4.2%	4.3%	4.4%	4.4%	4.4%
Operating Expenses	2.3%	2.3%	2.3%	2.3%	2.3%
Purchase of Water	1.5%	1.5%	1.5%	1.5%	1.5%
Power	5.0%	5.0%	5.0%	5.0%	5.0%
Chemicals	2.3%	2.3%	2.3%	2.3%	2.3%
<b>Projected Economic Conditions / Indicators:</b>					
Consumer Price Index, % change	2.3%	2.3%	2.3%	2.3%	2.3%
FL Per Capita Personal Income Growth	1.7%	1.1%	0.9%	0.7%	0.7%

**WATER FUNDS FORECAST**  
**Fund 4031, 4034, & 4036**

(in \$ thousands)

				FORECAST					
Actual FY18	Budget FY19	Estimated FY19	Budget FY20	Estimated FY20	Estimated FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
77,315.0	86,617.8	91,867.8	91,215.3	91,215.3	80,393.0	74,197.3	65,185.9	60,894.5	56,757.9
69,763.0	70,300.0	68,515.0	68,400.0	72,000.0	72,849.6	73,709.2	74,579.0	75,459.0	76,349.4
16,045.7	15,981.6	15,206.9	14,653.3	15,424.5	15,606.5	15,790.7	15,977.0	16,165.5	12,689.9
1,351.2	1,349.4	1,917.5	1,915.7	2,016.5	2,749.4	2,537.5	2,229.4	1,930.4	1,663.0
6,318.6	5,059.7	5,655.8	5,000.9	5,264.2	5,385.2	5,509.1	5,635.8	5,765.4	5,898.0
0.0	219.3	0.0	219.3	219.3	0.0	0.0	0.0	0.0	0.0
93,478.5	92,909.9	91,295.1	90,189.2	94,924.5	96,590.8	97,546.5	98,421.1	99,320.3	96,600.4
	-0.6%	-2.3%	-2.9%	4.0%	1.8%	1.0%	0.9%	0.9%	-2.7%
170,793.5	179,527.7	183,162.9	181,404.5	186,139.8	176,983.8	171,743.8	163,607.0	160,214.9	153,358.4
13,454.4	16,647.0	16,258.4	17,391.3	17,391.3	18,121.7	18,891.9	19,713.7	20,571.2	21,476.4
5,259.9	7,705.4	7,318.7	7,686.0	7,686.0	7,862.8	8,043.6	8,228.6	8,417.9	8,611.5
41,760.9	43,500.0	43,100.0	44,500.0	44,500.0	45,167.5	45,845.0	46,532.7	47,230.7	47,939.1
677.1	928.4	904.0	908.0	908.0	953.4	1,001.1	1,051.1	1,103.7	1,158.9
598.6	797.8	776.5	793.5	793.5	811.8	830.4	849.5	869.1	889.0
93.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7,422.8	9,645.4	9,118.3	8,496.1	8,496.1	8,691.5	8,891.4	9,095.9	9,305.1	9,519.1
28.8	95.0	95.0	177.1	177.1	181.2	185.3	189.6	194.0	198.4
970.7	1,509.2	1,030.5	2,389.4	2,389.4	1,333.7	1,333.7	1,333.7	1,333.7	1,333.7
8,743.0	14,452.7	13,346.2	23,405.5	23,405.5	19,662.9	21,535.5	15,717.6	14,431.6	13,906.3
79,009.8	95,280.8	91,947.6	105,746.8	105,746.8	102,786.4	106,558.0	102,712.5	103,456.9	105,032.5
	20.6%	16.4%	11.0%	15.0%	-2.8%	3.7%	-3.6%	0.7%	1.5%
91,783.7	84,246.9	91,215.3	75,657.7	80,393.0	74,197.3	65,185.9	60,894.5	56,757.9	48,325.9
98.2%	90.7%	99.9%	83.9%	84.7%	76.8%	66.8%	61.9%	57.1%	50.0%
170,793.5	179,527.7	183,162.9	181,404.5	186,139.8	176,983.8	171,743.8	163,607.0	160,214.9	153,358.4
14,468.8	(2,370.9)	(652.5)	(15,557.6)	(10,822.4)	(6,195.7)	(9,011.4)	(4,291.3)	(4,136.6)	(8,432.1)

Transfers between funds are excluded from revenues and expenditures.

\*Revenues reflect the combined impact of projected changes in rates and/or levels of consumption.

\*\*Total Requirements do not include OPEB annual expense or OPEB cumulative liability as reflected in GAAP financial statements. These amounts are shown below.

OPEB annual expense	791.8	827.4	827.4	862.2	862.2	898.4	936.6	977.3	1,019.8	1,064.7
OPEB cumulative (long-term liability)	22,831.5	23,659.0	23,659.0	24,521.1	24,521.1	25,419.5	26,356.1	27,333.4	28,353.3	29,418.0



# SEWER FUNDS

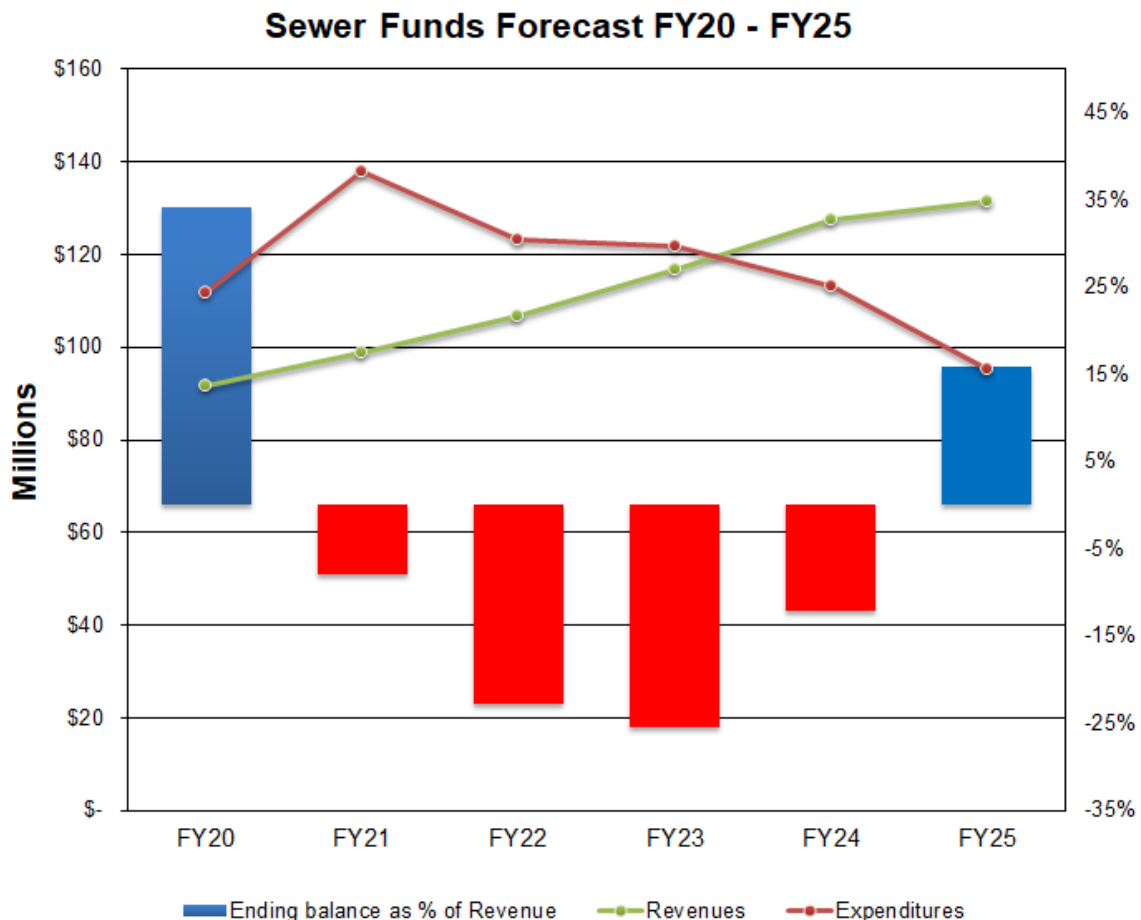
## Description

The Pinellas County Sewer System is responsible for quality, cost effective sewer service to the citizens and business owners within the county sewer service areas. The Sewer System must adhere to State and Federal laws, rules, and regulations while operating and maintaining this system. The System provides an environmentally safe and sanitary means for the collection of wastewater from residential, commercial, and industrial users. The Sewer System provides for the treatment and reclamation of water and biosolids through advanced processes that provide removal of pollutants that are harmful to the environment. The system also allows for the recycling of valuable resources that are beneficially re-used in order to protect public health and property while practicing superior environmental stewardship.

The Sewer Funds are enterprise funds, and are committed solely to support Sewer System functions. The Pinellas County Sewer System utilizes three funds: Revenue and Operating, Renewal and Replacement (capital), and Interest and Sinking (debt service). The Sewer System is required to maintain a debt service coverage ratio of 1.25x per the bond covenants.

## Summary

There were some key changes to the Sewer Forecast as presented in February 2019. Estimated revenues over the forecast period show an increase due to the multi-year sewer and reclaimed water rate increases approved by the Board of County Commissioners in May of 2019. Estimated expenses are also up over the forecast period, driven by both operating expenses and capital improvements. The Sewer Funds are not structurally balanced through the forecast period due to these increases.





**SEWER FUNDS FORECAST**  
**Fund 4051, 4052, & 4053**

<b>Forecast Assumptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>REVENUES</b>					
Sewer Charges - Retail	9.7%	9.7%	9.7%	9.7%	3.2%
Sewer Charges - Wholesale	9.7%	9.7%	9.7%	9.7%	3.2%
Reclaimed - Retail	6.3%	5.9%	5.6%	5.0%	3.0%
Reclaimed - Wholesale	6.3%	5.9%	5.6%	5.0%	3.0%
Interest	3.4%	3.4%	3.4%	3.2%	2.9%
Other revenues	2.3%	2.3%	2.3%	2.3%	2.3%
<b>EXPENDITURE</b>					
Personal Services	4.2%	4.3%	4.4%	4.4%	4.4%
Operating Expenses	2.3%	2.3%	2.3%	2.3%	2.3%
Power	5.0%	5.0%	5.0%	5.0%	5.0%
Chemicals	2.3%	2.3%	2.3%	2.3%	2.3%
<b>Projected Economic Conditions / Indicators:</b>					
Consumer Price Index, % change	2.3%	2.3%	2.3%	2.3%	2.3%
FL Per Capita Personal Income Growth	1.7%	1.1%	0.9%	0.7%	0.7%

**SEWER FUNDS FORECAST**  
**Fund 4051, 4052, & 4053**

Pinellas County, Florida

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(in \$ thousands)					FORECAST					
	Actual FY18	Budget FY19	Estimated FY19	Budget FY20	Estimated FY20	Estimated FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
BEGINNING FUND BALANCE	78,723.7	59,223.7	67,620.1	51,685.1	51,685.1	31,396.6	(7,750.8)	(24,337.7)	(29,595.4)	(15,385.7)
REVENUES*										
Sewer Charges - Retail	62,433.9	62,369.7	61,067.7	67,488.0	71,040.0	77,938.0	85,505.8	93,808.4	102,917.2	106,220.8
Sewer Charges - Wholesale	8,633.1	7,177.4	9,719.7	8,982.4	9,455.2	10,373.3	11,380.5	12,485.6	13,698.0	14,137.7
Reclaimed - Retail	5,319.3	5,462.5	5,262.9	5,700.0	6,000.0	6,375.0	6,751.1	7,127.8	7,484.2	7,708.8
Reclaimed - Wholesale	333.4	327.2	322.6	361.5	380.5	404.3	428.1	452.0	474.6	488.9
Interest	1,097.8	913.2	1,675.2	1,428.3	1,503.5	1,073.8	0.0	0.0	0.0	0.0
Other Revenues	2,157.0	2,592.0	2,364.9	2,529.2	2,632.9	2,693.4	2,755.4	2,818.7	2,883.6	2,949.9
FEMA Reimbursement - IRMA	0.0	593.3	0.0	593.3	593.3	0.0	0.0	0.0	0.0	0.0
TOTAL REVENUES	79,974.6	79,435.4	80,413.0	87,082.8	91,605.4	98,857.7	106,820.9	116,692.6	127,457.5	131,506.0
% vs prior year		-0.7%	0.5%	9.6%	13.9%	7.9%	8.1%	9.2%	9.2%	3.2%
TOTAL RESOURCES	158,698.3	138,659.1	148,033.1	138,767.9	143,290.5	130,254.3	99,070.1	92,354.9	97,862.1	116,120.2
EXPENDITURES										
Personal Services	16,192.8	18,742.5	18,649.4	19,437.4	19,437.4	20,253.8	21,114.6	22,033.1	22,991.5	24,003.1
Operating Expenses	14,030.9	17,732.1	18,455.9	20,399.5	20,399.5	20,868.7	21,348.7	21,839.7	22,342.0	22,855.9
Power	4,200.5	4,406.3	4,333.7	4,530.3	4,530.3	4,756.8	4,994.7	5,244.4	5,506.6	5,782.0
Chemicals	2,674.6	3,216.5	3,058.9	3,430.1	3,430.1	3,509.0	3,589.7	3,672.3	3,756.7	3,843.1
Hurricane Irma Expenses	25.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cost Allocation	6,854.1	7,580.2	7,195.1	7,059.1	7,059.1	7,221.4	7,387.5	7,557.4	7,731.2	7,909.1
Debt Service	14,629.3	15,082.9	14,635.9	14,641.5	14,641.5	15,009.8	14,973.4	14,934.9	14,903.2	14,995.2
Capital Equipment	1,781.2	3,326.9	2,560.8	3,334.2	3,334.2	2,174.8	2,174.8	2,174.8	2,174.8	2,174.8
Capital Improvements	28,729.0	39,123.3	27,458.3	39,062.0	39,062.0	64,210.8	47,824.4	44,493.8	33,841.7	13,615.0
TOTAL EXPENDITURES	89,118.0	109,210.7	96,347.9	111,894.0	111,894.0	138,005.1	123,407.8	121,950.3	113,247.8	95,178.2
% vs prior year		22.5%	8.1%	2.5%	16.1%	23.3%	-10.6%	-1.2%	-7.1%	-16.0%
TOTAL ENDING FUND BALANCE	69,580.3	29,448.4	51,685.1	26,873.9	31,396.6	(7,750.8)	(24,337.7)	(29,595.4)	(15,385.7)	20,942.0
Ending balance as % of Revenue	87.0%	37.1%	64.3%	30.9%	34.3%	-7.8%	-22.8%	-25.4%	-12.1%	15.9%
TOTAL REQUIREMENTS**	158,698.3	138,659.1	148,033.1	138,767.9	143,290.5	130,254.3	99,070.1	92,354.9	97,862.1	116,120.2
Debt Service Coverage	2.34	1.72	1.80	2.05	2.35	2.69	2.70	3.72	4.32	4.42
REVENUE minus EXPENDITURES (NOT cumulative)	(9,143.4)	(29,775.3)	(15,935.0)	(24,811.2)	(20,288.6)	(39,147.4)	(16,586.9)	(5,257.7)	14,209.7	36,327.8

Transfers between funds are excluded from revenues and expenditures.

\*Revenues reflect the combined impact of changes in rate and/or levels of consumption.

\*\*Total Requirements do not include OPEB annual expense or OPEB cumulative liability as reflected in GAAP financial statements. These amounts are shown below.

OPEB annual expense	915.3	956.5	956.5	996.7	996.7	1,038.5	1,082.7	1,129.8	1,178.9	1,230.8
OPEB cumulative (long-term liability)	25,553.7	26,510.2	26,510.2	27,506.9	27,506.9	28,545.4	29,628.0	30,757.8	31,936.7	33,167.5

FY20 Proposed Budget



# SOLID WASTE FUNDS

## Description

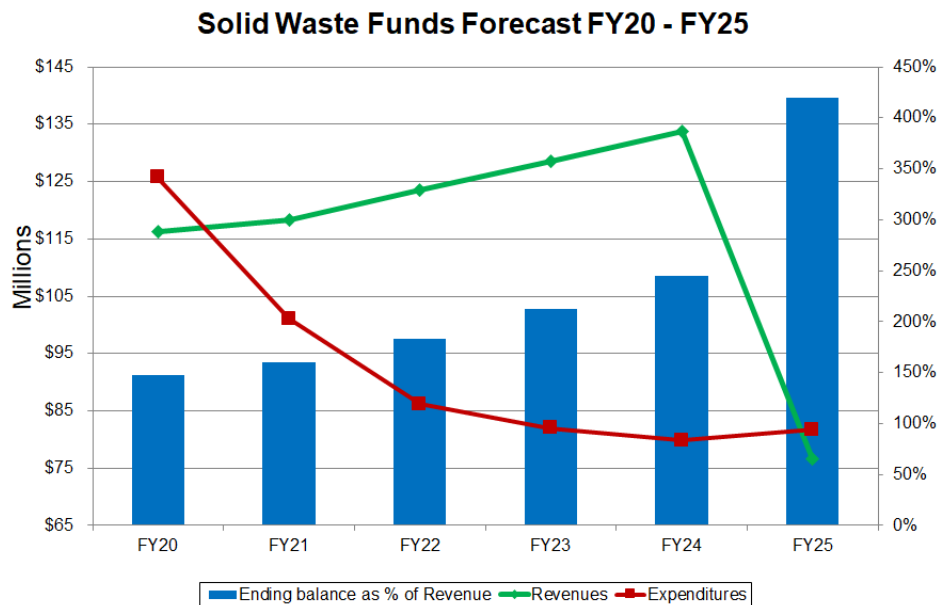
Pinellas County Code Chapter 106 mandates that Solid Waste provide waste disposal and recycling for all County citizens and businesses. It does so by employing a safe and environmentally sound integrated solid waste services program. These services emphasize public awareness and communication that enable citizens to make educated choices concerning responsible management of their solid waste. In support of that mission, Solid Waste provides outreach programs that addresses the County's reduce, reuse, recycle, recover, and dispose philosophy; operates recycling drop off sites; operates the household electronic and chemical collection center; operates the Waste-to-Energy (WTE) facility; and operates the landfill.

The Solid Waste Funds are enterprise funds and are committed solely to support Solid Waste functions. Solid Waste utilizes two funds: Revenue and Operating, and Renewal and Replacement (capital).

## Summary

There were two key changes to the forecast as presented in February 2019. On March 12, 2019, the Board of County Commissioners approved a rate resolution that will increase the Solid Waste tipping fees by 6.0% (from \$37.50 per ton to \$39.75 per ton), effective October 1, 2019. This incremental tipping fee revenue is included in the updated forecast. There were also some capital project expenditure reductions during the forecast period. These reductions better reflect the department's anticipated capital project plan. The forecast does not include any potential projects that may arise from the completion of the Solid Waste Master Plan, which is expected to be completed during FY19.

The forecast for the Solid Waste Funds shows that the fund is balanced through the forecast period.



**SOLID WASTE FUNDS FORECAST**  
**Fund 4021 & 4023**

<b>Forecast Assumptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>REVENUES</b>					
Tipping Fees	0.2%	0.2%	0.2%	0.2%	0.2%
Electricity Sales	0.5%	0.5%	0.5%	0.5%	0.5%
Electrical Capacity	6.4%	6.4%	6.4%	6.4%	-74.6%
Recycling Revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest	1.0%	1.0%	1.0%	1.0%	1.0%
Other revenues	0.0%	0.0%	0.0%	0.0%	0.0%
<b>EXPENDITURES</b>					
Personal Services	4.2%	4.3%	4.4%	4.4%	4.4%
Operating Expenses	2.3%	2.3%	2.3%	2.3%	2.3%
WTE Service Fee	2.3%	2.3%	2.3%	2.3%	2.3%
Landfill Service Fee	2.3%	2.3%	2.3%	2.3%	2.3%
Grants & Aids	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Projected Economic Conditions / Indicators:</b>					
Consumer Price Index, % change	2.3%	2.3%	2.3%	2.3%	2.3%
FL Per Capita Personal Income Growth	1.7%	1.1%	0.9%	0.7%	0.7%

# SOLID WASTE FUNDS FORECAST

## Fund 4021 & 4023

Pinellas County, Florida

A-69

FY20 Proposed Budget

(in \$ thousands)

	Actual FY18	Budget FY19	Estimated FY19	Budget FY20	FORECAST					
					Estimated FY20	Estimated FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
<b>BEGINNING FUND BALANCE</b>	<b>206,942.8</b>	<b>179,305.6</b>	<b>194,778.4</b>	<b>181,403.3</b>	<b>181,403.3</b>	<b>171,995.8</b>	<b>189,202.1</b>	<b>226,668.3</b>	<b>273,182.4</b>	<b>327,064.1</b>
<b>REVENUES</b>										
Tipping Fees	38,860.3	36,557.1	38,367.6	38,898.0	40,945.3	41,014.9	41,084.6	41,154.5	41,224.4	41,294.5
Electricity Sales	11,327.2	9,735.6	10,247.9	9,784.2	10,299.2	10,350.7	10,402.4	10,454.4	10,506.7	10,559.3
Electrical Capacity	53,412.5	56,814.1	56,814.1	60,432.5	60,432.5	64,277.6	68,372.3	72,728.3	77,361.8	19,634.4
Recycling Revenue	1,348.0	618.8	834.3	792.6	834.3	834.3	834.3	834.3	834.3	834.3
Incremental Metals Pilot Program Revenue	0.0	0.0	0.0	0.0	0.0	0.0	1,000.0	1,000.0	1,000.0	1,000.0
Interest	2,880.3	2,352.1	3,564.5	3,420.1	3,600.1	1,720.0	1,892.0	2,266.7	2,731.8	3,270.6
Other Revenues	-624.7	34.5	29.9	24.8	25.6	25.6	25.6	25.6	25.6	25.6
Reimbursement - Irma	0.0	563.2	0.0	178.3	178.3	0.0	0.0	0.0	0.0	0.0
Reimbursement - Red Tide	0.0	0.0	101.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grants (e.g. Artificial Reef, etc.)	51.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL REVENUES *</b>	<b>107,254.8</b>	<b>106,675.4</b>	<b>109,960.0</b>	<b>113,530.5</b>	<b>116,315.3</b>	<b>118,223.1</b>	<b>123,611.4</b>	<b>128,463.8</b>	<b>133,684.7</b>	<b>76,618.8</b>
% vs prior year		-0.5%	2.5%	6.4%	5.8%	1.6%	4.6%	3.9%	4.1%	-42.7%
<b>TOTAL RESOURCES</b>	<b>314,197.6</b>	<b>285,980.9</b>	<b>304,738.4</b>	<b>294,933.8</b>	<b>297,718.6</b>	<b>290,218.9</b>	<b>312,813.5</b>	<b>355,132.1</b>	<b>406,867.1</b>	<b>403,682.9</b>
<b>EXPENDITURES</b>										
Personal Services	6,006.7	7,065.4	6,803.4	7,458.6	7,458.6	7,771.9	8,102.2	8,454.6	8,822.4	9,210.6
Operating Expenses	9,981.7	13,206.3	12,217.1	12,576.9	12,576.9	12,866.1	13,162.1	13,464.8	13,774.5	14,091.3
Hurricane Irma Expenses	192.9	0.0	10.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
WTE Contract Service	43,428.7	40,528.2	42,877.5	37,859.7	37,859.7	32,558.0	31,772.3	32,503.1	33,250.7	34,015.4
Landfill Contract Service	10,032.8	11,507.7	11,477.4	12,026.1	12,026.1	12,302.7	12,585.7	12,875.1	13,171.3	13,474.2
Grants & Aids	496.3	500.0	496.3	500.0	500.0	500.0	500.0	500.0	500.0	500.0
Cost Allocations	4,781.4	5,512.7	5,447.0	5,363.5	5,363.5	5,486.9	5,613.1	5,742.2	5,874.3	6,009.4
Capital Equipment	371.8	515.8	336.9	251.3	251.3	873.5	873.5	873.5	873.5	873.5
Capital Outlay	44,123.5	49,402.4	43,668.6	49,686.6	49,686.6	28,657.7	13,536.4	7,536.4	3,536.4	3,536.4
<b>TOTAL EXPENDITURES</b>	<b>119,416.0</b>	<b>128,238.5</b>	<b>123,335.1</b>	<b>125,722.7</b>	<b>125,722.7</b>	<b>101,016.8</b>	<b>86,145.2</b>	<b>81,949.7</b>	<b>79,802.9</b>	<b>81,710.8</b>
% vs prior year		7.4%	3.3%	-2.0%	1.9%	-19.7%	-14.7%	-4.9%	-2.6%	2.4%
<b>TOTAL ENDING FUND BALANCE</b>	<b>194,781.7</b>	<b>157,742.4</b>	<b>181,403.3</b>	<b>169,211.1</b>	<b>171,995.8</b>	<b>189,202.1</b>	<b>226,668.3</b>	<b>273,182.4</b>	<b>327,064.1</b>	<b>321,972.2</b>
Ending balance as % of Revenue	181.6%	147.9%	165.0%	149.0%	147.9%	160.0%	183.4%	212.7%	244.7%	420.2%
<b>TOTAL REQUIREMENTS **</b>	<b>314,197.6</b>	<b>285,980.9</b>	<b>304,738.4</b>	<b>294,933.8</b>	<b>297,718.6</b>	<b>290,218.9</b>	<b>312,813.5</b>	<b>355,132.1</b>	<b>406,867.1</b>	<b>403,682.9</b>
<b>REVENUE minus EXPENDITURES</b> (NOT cumulative)	<b>(12,161.2)</b>	<b>(21,563.2)</b>	<b>(13,375.1)</b>	<b>(12,192.2)</b>	<b>(9,407.4)</b>	<b>17,206.3</b>	<b>37,466.2</b>	<b>46,514.1</b>	<b>53,881.7</b>	<b>(5,092.0)</b>

\* Revenues reflect the combined impact of changes in rates and/or levels of consumption.

\*\* Total Requirements do not include OPEB annual expense or OPEB cumulative liability as reflected in GAAP financial statements. These amounts are shown below.

OPEB annual expense	104.6	109.0	109.0	112.9	112.9	117.7	122.7	128.0	133.6	139.4
OPEB cumulative (long-term liability)	9,102.4	9,211.5	9,211.5	9,324.4	9,324.4	9,442.0	9,564.7	9,692.7	9,826.2	9,965.7



# **SURFACE WATER SPECIAL ASSESSMENT FUND**

---

## **Description**

The Pinellas County Surface Water Assessment program was established to generate dedicated revenues for the unincorporated county in response to public demand and increased federal regulations imposed by the U.S. Environmental Protection Agency's National Pollution Discharge Elimination System (NPDES) stormwater permitting program as implemented by the Florida Department of Environmental Protection (FDEP). The Clean Water Act requires the control of the discharges of pollutants to the waters of the United States through NPDES permits. The control of pollutant discharges to the Municipal Separate Storm Sewer System (MS4) is a best management practice.

The FY20 Revenue Budget is based on a rate of \$117.74 per Equivalent Residential Unit (ERU) per year which is unchanged from FY18 and FY19. Budgeted at 95.0%, the estimated Surface Water Assessment revenue for FY20 is \$18.8M.

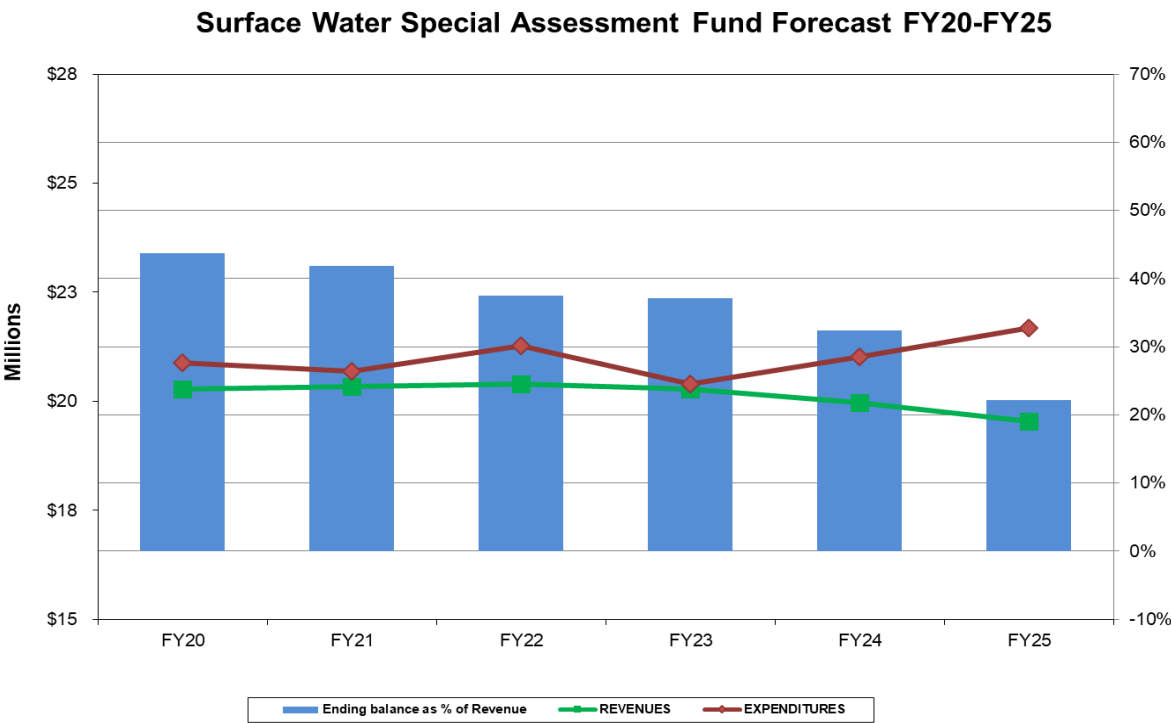
## **Summary**

The Surface Water Special Assessment Fund is reliant on the assessment of unincorporated properties' calculated impervious area as expressed in ERUs. This assessment revenue is based on program funding needs to achieve and maintain the desired level of service (B-) for surface water services such as flood control, water quality improvements, and NPDES permit requirements.

The forecast for the Surface Water Special Assessment Fund indicates the fund is not balanced throughout the forecast period. From FY20 to FY25, with the estimated flat growth in ERUs, assessment revenues will not be enough to cover new requirements and inflationary increases for ongoing expenditures; therefore, accumulated fund balance will be used to offset the variance. By FY23, it is expected that program expenditures will decrease as the ten-year Level of Service (LOS) for corrugated metal pipe lining/replacement programs is achieved. During the FY21 budget process program adjustments may be considered in order to bring the fund to balance.



# SURFACE WATER SPECIAL ASSESSMENT FUND



**SURFACE WATER SPECIAL ASSESSMENT FUND FORECAST**  
**Fund 1094**

<b>Forecast Assumptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>REVENUES</b>					
Surface Water Assessmt - ERU Growth	0.0%	0.0%	0.0%	0.0%	0.0%
Surface Water Assessmt - CPI increase	2.3%	2.3%	2.3%	2.3%	2.3%
Surface Water Assessmt-Total increase	2.3%	2.3%	2.3%	2.3%	2.3%
ERU (excludes govt)	167,652	167,652	167,652	167,652	167,652
Interest	3.4%	3.4%	3.4%	3.2%	2.9%
Other revenues	2.3%	2.3%	2.3%	2.3%	2.3%
<b>EXPENDITURES</b>					
Personal Services	4.2%	4.3%	4.4%	4.4%	4.4%
Operating Expenses	2.3%	2.3%	2.3%	2.3%	2.3%
Capital Outlay	2.3%	2.3%	2.3%	2.3%	2.3%
<b>Projected Economic Conditions / Indicators:</b>					
Consumer Price Index, % change	2.3%	2.3%	2.3%	2.3%	2.3%
FL Per Capita Personal Income Growth	1.7%	1.1%	0.9%	0.7%	0.7%

**SURFACE WATER SPECIAL ASSESSMENT FUND FORECAST**  
**Fund 1094**

(in \$ thousands)	FORECAST									
	Actual FY18	Budget FY19	Estimated FY19	Budget FY20	Estimated FY20	Estimated FY21	Estimated FY22	Estimated FY23	Estimated FY24	Estimated FY25
Annual Rate **	\$117.74	\$117.74	\$117.74	\$117.74	\$117.74	\$117.74	\$117.74	\$117.74	\$117.74	\$117.74
BEGINNING FUND BALANCE	11,691.3	9,419.1	13,454.6	9,476.6	9,476.6	8,879.4	8,519.9	7,641.8	7,527.5	6,473.6
REVENUES										
Surface Water Assessment *										
Non-Ad Valorem Assessment	19,169.9	18,799.4	18,752.3	18,752.3	18,752.3	18,752.4	18,752.4	18,752.4	18,752.4	18,752.4
Grants (fed/state/local)	394.4	489.3	658.3	375.0	607.0	737.0	801.3	694.0	398.0	-
Interest	244.8	47.5	321.6	385.0	385.0	297.6	285.6	256.1	233.9	185.9
Other revenues	507.5	470.8	602.7	536.8	536.8	549.1	561.7	574.7	587.9	601.4
TOTAL REVENUES	20,316.5	19,807.0	20,335.0	20,049.1	20,281.1	20,336.1	20,400.9	20,277.2	19,972.1	19,539.7
% vs prior year			0.1%	1.2%	-0.3%	0.3%	0.3%	-0.6%	-1.5%	-2.2%
TOTAL RESOURCES	32,007.8	29,226.0	33,789.6	29,525.7	29,757.7	29,215.5	28,920.8	27,919.0	27,499.6	26,013.2
EXPENDITURES										
Personal Services	7,188.9	8,366.4	8,195.1	8,607.4	8,090.9	8,430.8	8,789.1	9,171.4	9,570.4	9,991.5
Operating Expenses	7,765.4	13,004.0	12,346.1	12,419.3	9,935.4	9,396.7	9,612.8	9,833.9	10,060.1	10,291.4
Capital Outlay	1,248.7	98.7	276.0	49.0	49.0	50.1	51.3	52.5	53.7	54.9
CIP	2,063.0	3,200.0	3,200.0	2,500.0	2,500.0	2,500.0	2,500.0	1,000.0	1,000.0	1,000.0
Constitutional Officer Transfers	286.5	295.8	295.8	303.0	303.0	318.0	325.9	333.7	342.0	350.6
TOTAL EXPENDITURES	18,552.6	24,964.8	24,313.0	23,878.6	20,878.3	20,695.6	21,279.0	20,391.4	21,026.1	21,688.4
% vs prior year			31.0%	-4.4%	-14.1%	-0.9%	2.8%	-4.2%	3.1%	3.1%
ENDING FUND BALANCE	13,455.3	4,261.2	9,476.6	5,647.0	8,879.4	8,519.9	7,641.8	7,527.5	6,473.6	4,324.8
Ending balance as % of Revenue	66.2%	21.5%	46.6%	28.2%	43.8%	41.9%	37.5%	37.1%	32.4%	22.1%
TOTAL REQUIREMENTS	32,007.8	29,226.0	33,789.6	29,525.7	29,757.7	29,215.5	28,920.8	27,919.0	27,499.6	26,013.2
REVENUE minus EXPENDITURES (NOT cumulative)	1,764.0	(5,157.9)	(3,978.0)	(3,829.6)	(597.3)	(359.5)	(878.1)	(114.3)	(1,054.0)	(2,148.7)
Net recurring rev- exp	1,764.0	(5,157.9)	(3,978.0)	(3,829.6)	(597.3)	(359.5)	(878.1)	(114.3)	(1,054.0)	(2,148.7)

\* Per Statute, revenue is budgeted at 95.0% of total calculated amount.

\*\* Annual rate based on 167,651.6 ERU in FY19. Rate may be increased by no more than 3% of the amount of the per Net ERU rate for the prior fiscal year and shall not exceed

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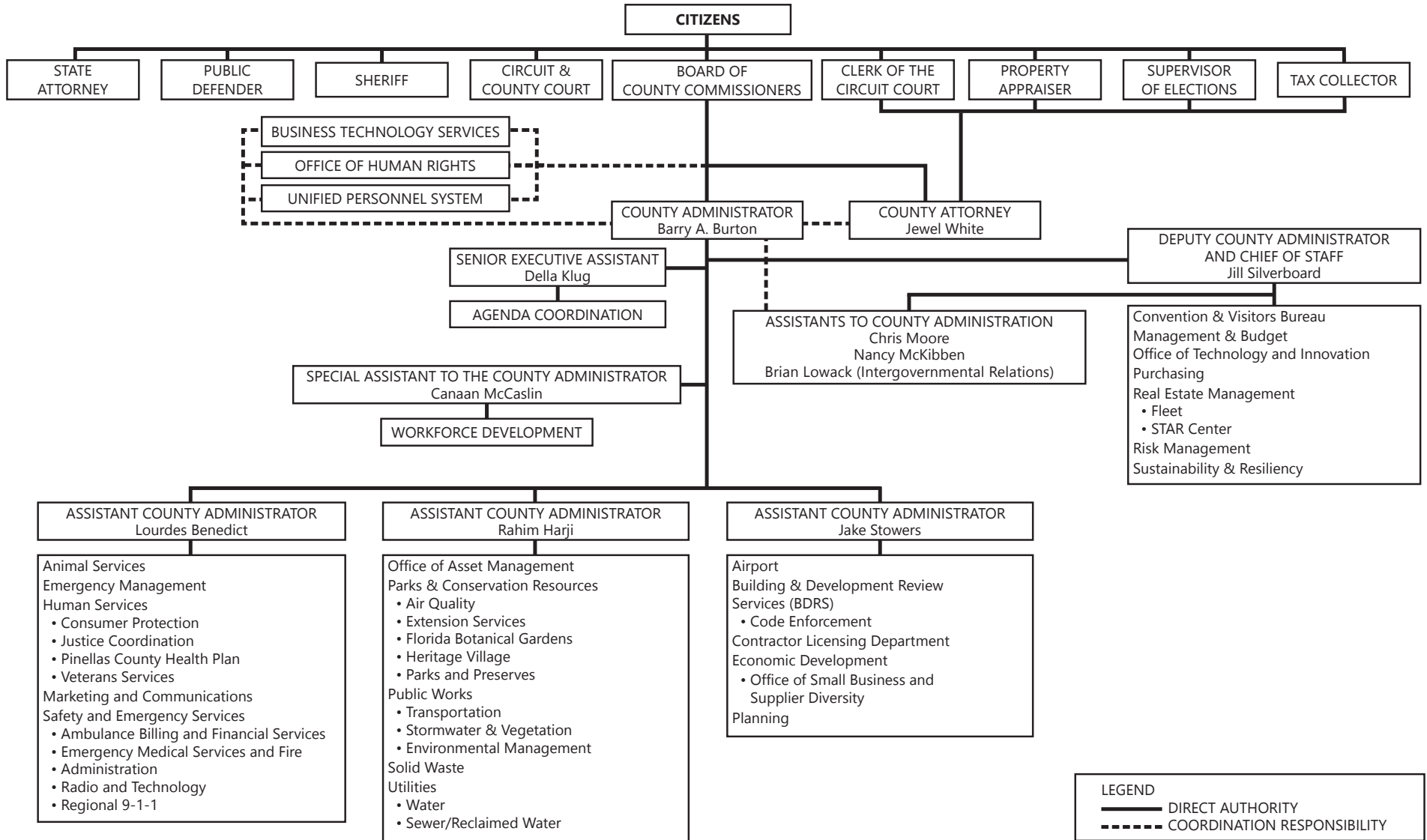
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# Government Organizational Chart



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## DESCRIPTION OF PINELLAS COUNTY GOVERNMENT

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Pinellas County was established in 1912 and is located at the approximate midpoint of the west coast of Florida, bounded on the east by Tampa Bay and on the west by the Gulf of Mexico. The County contains a total area of 608 square miles, of which approximately 274 square miles are land and the balance is water area. With a 2018 estimated permanent population of 970,532, Pinellas County ranks sixth in terms of county population. With the second smallest total land area, Pinellas County is the most densely populated county in Florida with 3,545 people per square land mile. There are 24 incorporated municipalities in Pinellas County. St. Petersburg is the largest city in the County with a 2018 estimated population of 266,076. Clearwater, the County seat, is the second largest city, with an estimated population of 115,589. Approximately 276,490 people reside within unincorporated Pinellas County.

### **Seven-Member Commission Elected to Govern County**

Pinellas County is a political subdivision of the State of Florida. In October 1980, the voters approved a Home Rule Charter for Pinellas County. In accordance with this Charter, the Board of County Commissioners is the legislative body of county government responsible for the formulation of policy. The County Administrator, a professional appointed by the Board, and his staff are responsible for the implementation of those policies. On November 2, 1999, Pinellas County voters changed the composition of the Board from five at-large members to a seven member commission. Four of the members are elected from single member districts and three are elected at-large.

### **Commissioners Serve on Other Boards**

The Board of County Commissioners also serves as the Emergency Medical Services Authority, Fire Protection Authority, Economic Development Authority, and Water and Navigation Authority. Individual board members serve on various other boards, authorities, and commissions, including: Tampa Bay Regional Planning Council, Tampa Bay Water, Business Technology Services Board, Forward Pinellas (Metropolitan Planning Organization), Pinellas County Cultural Council, Pinellas Suncoast Transit Authority, Election Canvassing Board, Juvenile Welfare Board, and the Tourist Development Council.

### **Elected Officials**

Elected Officials include the Board of County Commissioners, the Judiciary, the State Attorney, Public Defender, and five Constitutional Officers: the Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Constitutional Officers are elected to administer a specific function of County government and are directly accountable to the public for its proper operation. The Board funds all or, in some cases, a portion of the operating budgets of the Elected Officials. The Constitutional Officers maintain separate accounting systems and budgets.

### **Other Government Agencies**

Based on the degree of budgetary authority, taxing authority, and reporting and alignments with independent boards/councils, several other governmental entities also have their budgets reviewed and approved by the Board of County Commissioners. These independent agencies include: Business Technology Services, Human Resources, and the Office of Human Rights. The budgets of these agencies and the Constitutional Officers, as well as the County portion of support for Courts, are included in this document.

### **Role of the County Administrator**

In 1964, Pinellas was the first Florida County to adopt the Commission/Administrator form of Government. The County Administrator is appointed by the Board of County Commissioners and is responsible for carrying out the directives and policies of the Board. The County Administrator is also responsible for the management and supervision of all functions and personnel under the Board of County Commissioners in accordance with Section 4.01 of the Pinellas County Charter.



# Budget FY20

Proposed \$2,412,269,980

## Anticipated County Resources

(Including Fund Balances)

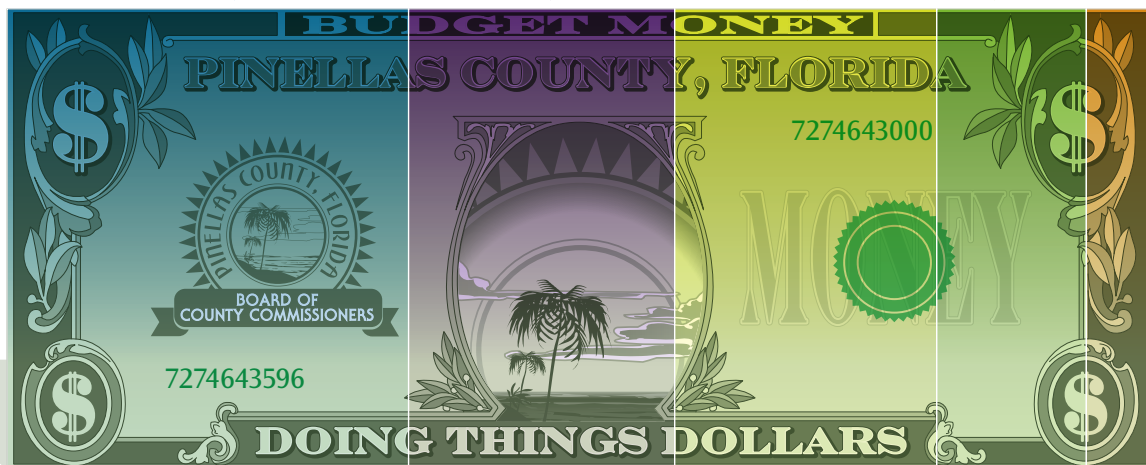
Designated Funds  
**35%**

Fees & Charges  
**23%**

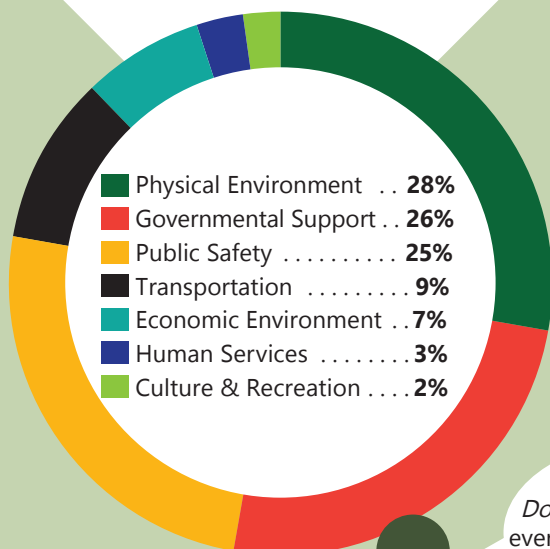
Property Taxes  
**24%**

Other Revenues  
**13%**

Intergovernmental  
**5%**



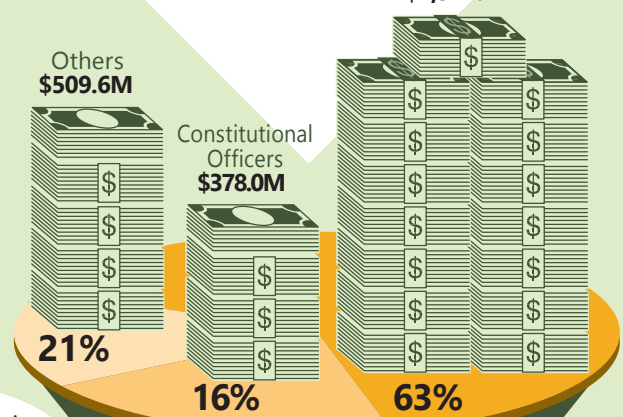
## Major County Services Cost Summary (Including Reserves)



Pinellas County is *Doing Things* for citizens every day through prudent management of the county budget.

## How Funding is Distributed (In Millions)

Board of County Commissioners  
- Governmental and Enterprise  
Services  
**\$1,524.7M**



Pinellas County Management & Budget  
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07/19

# PROPERTY TAX RATES AND REVENUE

	FY19				FY20			
	Tax Rate	Final Taxable	Ad Valorem	Estimated	Tax Rate	Taxable	Ad Valorem	Budgeted
	(Millage)	Value of 1 Mill	Calculated @ 100%	Revenue @ 96%	(Millage)	Value of 1 Mill	Calculated @ 100%	Revenue @ 95%
<b><u>Countywide</u></b>								
General Fund	5.2755	79,376,212	418,749,209	401,999,250	5.2755	85,325,333	450,133,800	427,627,110
Special Revenue								
Health	0.0835	79,376,212	6,627,914	6,362,800	0.0835	85,325,333	7,124,665	6,768,440
Emergency Medical Services	0.9158	74,641,649	68,356,822	65,622,550	0.9158	80,588,891	73,803,306	70,113,150
<b>Total B.C.C. Countywide</b>	6.2748	n/a	493,733,945	473,984,600	6.2748	n/a	531,061,772	504,508,700
<b><u>Dependent MSTU Special Districts</u></b>								
Municipal Service Taxing Unit	2.0857	18,764,341	39,136,785	37,571,320	2.0857	19,903,978	41,513,726	39,438,040
Public Library Cooperative-MSTU	0.5000	11,460,139	5,730,070	5,500,870	0.5000	12,184,069	6,092,034	5,787,440
Palm Harbor Rec. & Library Dst	0.5000	4,462,303	2,231,152	2,141,910	0.5000	4,748,287	2,374,144	2,255,440
Feather Sound Community Svcs Dst	0.7000	325,739	228,017	218,900	0.7000	343,433	240,403	228,390
East Lake Library Svcs District	0.2500	2,937,169	734,292	704,930	0.2500	3,066,916	766,729	728,400
East Lake Recreation Svcs District	0.2500	2,937,169	734,292	704,930	0.2500	3,066,916	766,729	728,400
<b><u>Fire Protection Districts</u></b>								
Belleair Bluffs	1.7320	368,662	638,523	612,990	1.6227	393,519	638,563	606,640
Clearwater	3.2092	1,163,594	3,734,207	3,584,840	2.9775	1,259,252	3,749,423	3,561,960
Dunedin	2.9222	389,748	1,138,923	1,093,370	2.7031	421,966	1,140,616	1,083,590
Gandy	2.2977	61,714	141,801	136,130	2.2249	64,741	144,043	136,850
High Point	2.6700	826,513	2,206,789	2,118,520	2.6700	884,343	2,361,196	2,243,140
Largo	3.5609	675,167	2,404,202	2,308,040	3.3179	727,490	2,413,738	2,293,060
Pinellas Park	3.1976	290,931	930,280	893,070	3.1976	309,498	989,649	940,170
Safety Harbor	2.8118	85,097	239,277	229,710	2.6743	89,905	240,434	228,420
Seminole	1.9581	2,995,282	5,865,062	5,630,460	1.9581	3,221,891	6,308,785	5,993,350
South Pasadena	0.9137	158,489	144,812	139,020	0.8531	169,792	144,849	137,610
Tarpon Springs	2.3745	215,392	511,449	491,000	2.3745	229,917	545,938	518,650
Tierra Verde	1.9118	986,144	1,885,310	1,809,900	1.9118	1,043,913	1,995,752	1,895,970

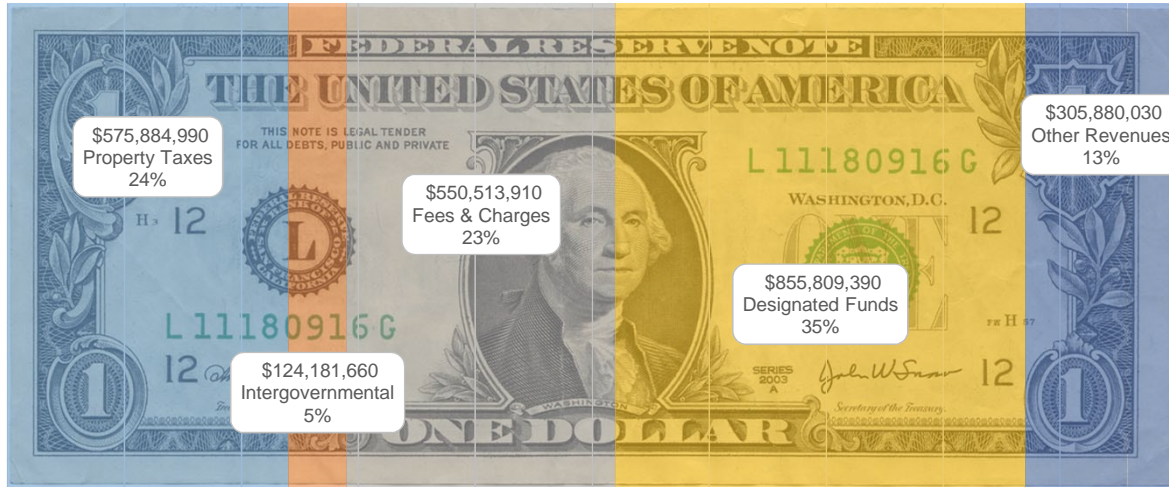
Property taxes, also known as, "Ad Valorem" (according to value) taxes, are assessed on real property and on tangible personal (business) property. The tax rate is expressed in "mills". One mill is one dollar of taxes for each thousand dollars of taxable value. For example, a tax rate of 5.9 mills on a taxable value of \$100,000 yields \$590 in taxes. The taxable values as of January 1 are established annually by the County Property Appraiser and certified for budget purposes in June. Final taxable values are certified following the appeal and adjustment process. The FY19 final taxable value of one mill reflects post-Value Adjustment Board values. Estimated revenue is calculated at 96% and represents the expected collection amounts for FY19 based on historical trends.

The millage rate is approved annually by the Board of County Commissioners by resolution as part of the budget process. This process must follow the "Truth in Millage" (TRIM) law (Ch. 200.065 F.S.), regarding timing, advertisement, and conduct of public hearings. By Florida Law, local governments must budget at least 95% of the calculated revenue for property taxes. The difference from 100% allows for collection fees, discounts, and revenue that is not received during the fiscal year.

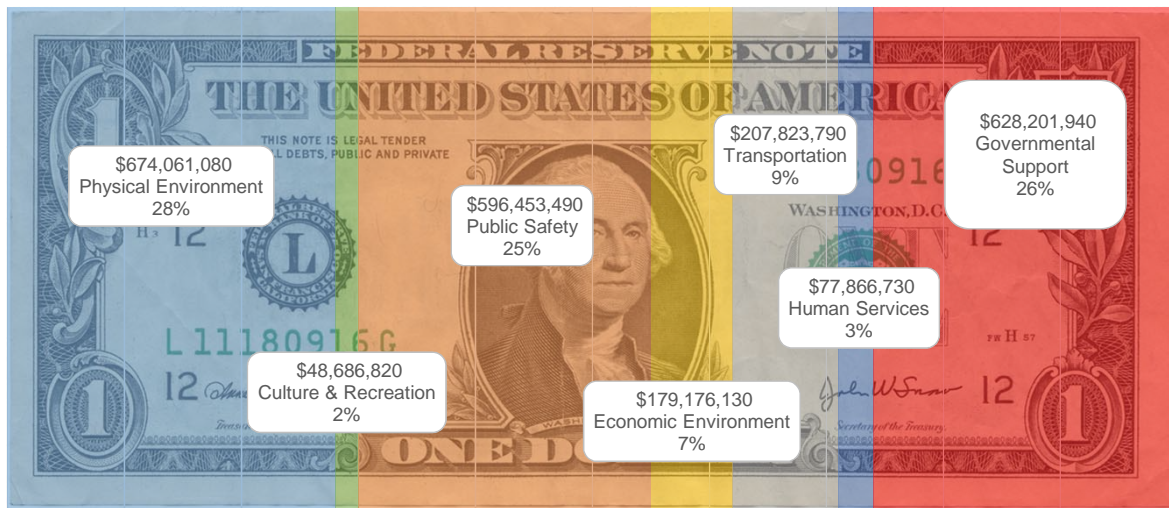


## SOURCES & USES

### FY20 Sources: \$2,412,269,980



### FY20 Uses: \$2,412,269,980



## APPROPRIATIONS BY FUNCTION & ACTIVITY

	FY19 Revised Budget	FY20 Proposed	Change	+/- %
<b>Court-Related Expenditures</b>				
Court Administration - Circuit Juvenile	705,380	753,420	48,040	
Court Administration - Probate	356,030	364,350	8,320	
Courthouse Facilities	29,506,800	32,965,200	3,458,400	
Drug Court-Circuit Criminal	675,000	715,000	40,000	
Guardian Ad Litem-Circuit Juvenile	43,410	42,310	(1,100)	
Information Systems	9,843,670	11,422,910	1,579,240	
Legal Aid	373,810	379,430	5,620	
Pre-Filing Alternative Dispute Resolution Programs	781,730	810,640	28,910	
Public Defender Administration	1,328,290	1,348,840	20,550	
Public Law Library	264,550	239,350	(25,200)	
Trial Court Law Clerks/Legal Support	767,660	736,980	(30,680)	
<b>Total Court-Related Expenditures</b>	<b>44,646,330</b>	<b>49,778,430</b>	<b>5,132,100</b>	<b>11.5%</b>
<b>Culture/Recreation</b>				
Cultural Services	593,150	611,760	18,610	
Libraries	7,367,100	7,809,170	442,070	
Parks and Recreation	42,969,440	40,253,410	(2,716,030)	
Special Recreation Facilities	15,150	12,480	(2,670)	
<b>Total Culture/Recreation</b>	<b>50,944,840</b>	<b>48,686,820</b>	<b>(2,258,020)</b>	<b>(4.4%)</b>
<b>Economic Environment</b>				
Employment Opportunity and Development	840,050	769,190	(70,860)	
Housing and Urban Development	49,093,590	52,433,370	3,339,780	
Industry Development	125,531,890	124,280,350	(1,251,540)	
Other Economic Environment	2,732,100	960,740	(1,771,360)	
Veteran's Services	698,820	732,480	33,660	
<b>Total Economic Environment</b>	<b>178,896,450</b>	<b>179,176,130</b>	<b>279,680</b>	<b>0.2%</b>
<b>General Government</b>				
Comprehensive Planning	6,261,280	5,949,640	(311,640)	
Debt Service Payments	17,483,540	14,963,890	(2,519,650)	
Executive	1,794,130	2,691,200	897,070	
Financial and Administrative	75,788,400	77,451,660	1,663,260	
Legal Counsel	5,285,200	5,330,330	45,130	
Legislative	95,938,350	107,277,760	11,339,410	
Non-Court Information Systems	78,510,810	76,668,500	(1,842,310)	
Other General Governmental Services	267,232,580	288,090,530	20,857,950	
<b>Total General Government</b>	<b>548,294,290</b>	<b>578,423,510</b>	<b>30,129,220</b>	<b>5.5%</b>
<b>Human Services</b>				
Health Services	54,101,020	54,671,370	570,350	
Mental Health Services	7,629,600	7,310,630	(318,970)	
Other Human Services	6,262,870	5,882,500	(380,370)	
Public Assistance Services	9,492,400	10,002,230	509,830	
<b>Total Human Services</b>	<b>77,485,890</b>	<b>77,866,730</b>	<b>380,840</b>	<b>0.5%</b>

## APPROPRIATIONS BY FUNCTION & ACTIVITY

	FY19 Revised Budget	FY20 Proposed	Change	+/- %
<b>Physical Environment</b>				
Conservation and Resource Management	32,601,900	22,273,050	(10,328,850)	
Flood Control/Stormwater Management	52,503,610	49,796,230	(2,707,380)	
Garbage/Solid Waste Control Services	287,741,710	296,783,290	9,041,580	
Sewer/Wastewater Services	121,175,530	123,804,000	2,628,470	
Water Utility Services	179,527,710	181,404,510	1,876,800	
<b>Total Physical Environment</b>	<b>673,550,460</b>	<b>674,061,080</b>	<b>510,620</b>	<b>0.1%</b>
<b>Public Safety</b>				
Ambulance and Rescue Services	154,650,630	165,088,110	10,437,480	
Consumer Affairs	1,254,930	1,297,660	42,730	
Detention and/or Correction	19,811,570	10,988,920	(8,822,650)	
Emergency and Disaster Relief Services	24,572,690	27,071,170	2,498,480	
Fire Control	37,633,510	43,634,480	6,000,970	
Law Enforcement	303,570,590	316,795,690	13,225,100	
Medical Examiners	6,597,450	6,736,700	139,250	
Other Public Safety	29,602,810	12,362,210	(17,240,600)	
Protective Inspections	12,354,140	12,478,550	124,410	
<b>Total Public Safety</b>	<b>590,048,320</b>	<b>596,453,490</b>	<b>6,405,170</b>	<b>1.1%</b>
<b>Transportation</b>				
Airports	75,517,680	62,501,620	(13,016,060)	
Road and Street Facilities	159,697,210	145,322,170	(14,375,040)	
<b>Total Transportation</b>	<b>235,214,890</b>	<b>207,823,790</b>	<b>(27,391,100)</b>	<b>(11.6%)</b>
<b>Total all Functions &amp; Activities</b>	<b>2,399,081,470</b>	<b>2,412,269,980</b>	<b>13,188,510</b>	<b>0.5%</b>

## OPERATING BUDGET COMPARISON

	FY19 @5/31/19	FY20 Proposed	Change	+/-%
<b>Board of County Commissioners</b>				
Board of County Commissioners	2,096,680	2,210,570	113,890	5.4%
County Attorney	5,285,200	5,330,330	45,130	0.9%
<b>County Administrator - Governmental</b>				
County Administrator	2,373,010	2,691,200	318,190	
Animal Services	6,187,130	6,513,200	326,070	
Asset Management	1,134,500	1,014,610	(119,890)	
Building & Development Review Services	13,405,980	13,423,470	17,490	
Contractor Licensing Department	1,464,820	1,854,030	389,210	
Convention & Visitors Bureau	97,034,700	72,490,620	(24,544,080)	
Economic Development	3,329,850	3,110,530	(219,320)	
Emergency Management	1,531,760	1,730,900	199,140	
Human Services	68,862,280	68,133,090	(729,190)	
Management and Budget	4,202,750	4,275,460	72,710	
Marketing & Communications	2,894,260	2,979,870	85,610	
Parks and Conservation Resources	21,697,220	22,593,540	896,320	
Planning	28,566,550	27,088,560	(1,477,990)	
Public Works	102,850,730	90,684,740	(12,165,990)	
Purchasing	2,131,010	2,188,160	57,150	
Real Estate Management	68,527,250	74,380,800	5,853,550	
Risk Financing Administration	11,296,530	12,529,150	1,232,620	
Safety & Emergency Services	179,620,830	190,913,650	11,292,820	
Technology and Innovation	<u>19,398,840</u>	<u>18,542,130</u>	<u>(856,710)</u>	
<b>Total County Administrator Governmental</b>	636,510,000	617,137,710	(19,372,290)	(3.0%)
<b>County Administrator - Enterprise</b>				
Airport	37,136,370	42,201,920	5,065,550	
Sewer System	90,235,770	91,355,160	1,119,390	
Solid Waste Management	183,648,550	198,382,190	14,733,640	
Water System	<u>101,640,760</u>	<u>103,544,690</u>	<u>1,903,930</u>	
<b>Total County Administrator - Enterprise</b>	412,661,450	435,483,960	22,822,510	5.5%
<b>Total County Administrator</b>	1,049,171,450	1,052,621,670	3,450,220	0.3%
<b>Total Board of County Commissioners</b>	1,056,553,330	1,060,162,570	3,609,240	0.3%

## OPERATING BUDGET COMPARISON

	FY19 @5/31/19	FY20 Proposed	Change	+/-%
<b><i>Constitutional Officers</i></b>				
Clerk of the Circuit Court	12,720,700	13,151,160	430,460	
Property Appraiser	11,294,480	11,673,050	378,570	
Sheriff	302,616,460	315,565,870	12,949,410	
Supervisor of Elections	7,789,130	9,035,390	1,246,260	
Tax Collector	<u>20,936,430</u>	<u>21,938,910</u>	<u>1,002,480</u>	
<b><i>Total Constitutional Officers</i></b>	355,357,200	371,364,380	16,007,180	4.5%
<b><i>Other</i></b>				
<b><i>Court Support Services</i></b>				
Criminal Justice Information System	4,280,450	4,483,300	202,850	
Judiciary (including Law Libraries)	4,691,620	4,818,500	126,880	
Public Defender	1,552,350	1,644,980	92,630	
State Attorney	<u>324,250</u>	<u>353,330</u>	<u>29,080</u>	
<b><i>Total Court Support Services</i></b>	10,848,670	11,300,110	451,440	4.2%
<b><i>Independent Agencies</i></b>				
Business Technology Services	40,273,480	40,167,360	(106,120)	
Human Resources	4,360,540	4,440,410	79,870	
Office of Human Rights	<u>1,198,570</u>	<u>1,237,420</u>	<u>38,850</u>	
<b><i>Total Independent Agencies</i></b>	45,832,590	45,845,190	12,600	0.0%
<b><i>Support Funding</i></b>				
Drug Abuse Trust	107,790	92,840	(14,950)	
East Lake Library Services District	749,740	780,310	30,570	
East Lake Recreation Services District	749,660	779,970	30,310	
Employee Health Benefits	137,863,900	149,816,870	11,952,970	
Feather Sound Community Services District	283,750	308,120	24,370	
Fire Protection Districts	36,713,640	42,785,690	6,072,050	
General Government	148,822,170	159,750,820	10,928,650	
Health Department	7,628,200	7,891,560	263,360	
Lealman CRA Trust	1,239,640	1,979,540	739,900	
Lealman Solid Waste Collection and Disposal	1,787,850	1,876,950	89,100	
Medical Examiner	6,301,290	6,547,030	245,740	
Palm Harbor Community Services District	2,276,520	2,418,980	142,460	
Public Library Cooperative	5,695,070	6,048,040	352,970	
Risk Financing Liability/Workers Compensation	36,644,100	36,868,030	223,930	
Street Lighting Districts	<u>1,468,780</u>	<u>1,555,610</u>	<u>86,830</u>	
<b><i>Total Support Funding</i></b>	388,332,100	419,500,360	31,168,260	8.0%
<b><i>Total Other</i></b>	445,013,360	476,645,660	31,632,300	7.1%
<b><i>TOTAL OPERATING BUDGET</i></b>	1,856,923,890	1,908,172,610	51,248,720	2.8%

## CAPITAL BUDGET COMPARISON

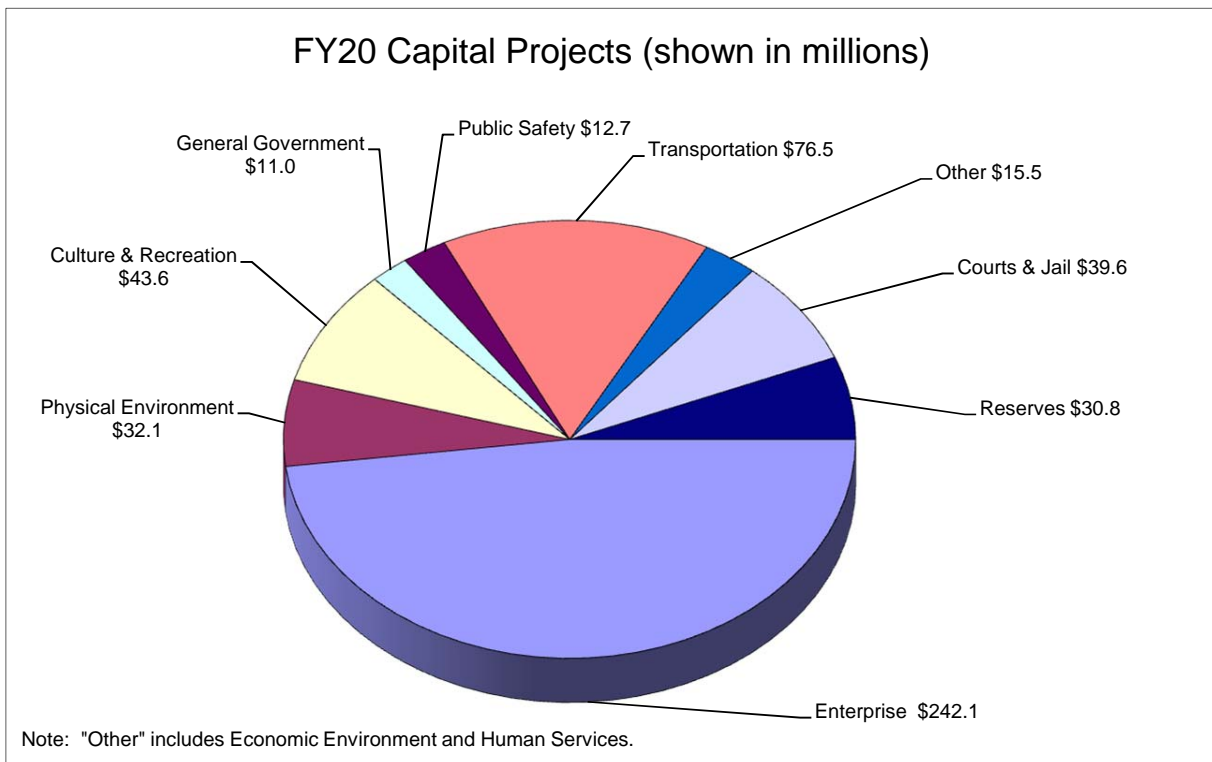
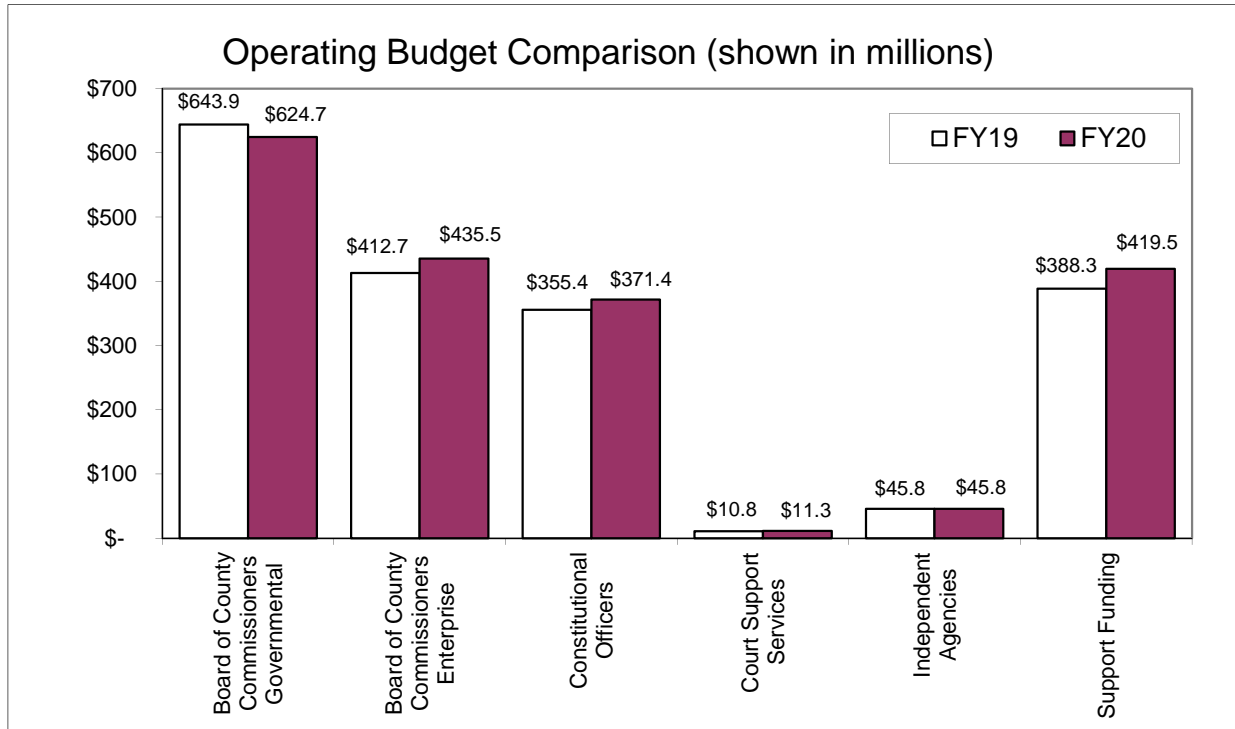
	FY19 @5/31/19	FY20 Proposed	Change	+/- %
<b>Board of County Commissioners</b>				
<b>County Administrator - Governmental</b>				
Physical Environment	41,052,870	32,110,400	(8,942,470)	
Culture & Recreation	29,975,390	43,646,390	13,671,000	
Economic Environment	725,000	6,992,800	6,267,800	
General Government	10,404,040	11,004,800	600,760	
Human Services	7,327,750	8,536,650	1,208,900	
Public Safety	26,332,000	12,738,550	(13,593,450)	
Transportation	89,819,870	76,501,170	(13,318,700)	
Reserves	24,027,840	30,843,090	6,815,250	
Other Non Project Items	75,000	4,450	(70,550)	
<b>Total County Administrator - Governmental</b>	229,739,760	222,378,300	(7,361,460)	(3.2%)
<b>County Administrator - Enterprise</b>				
Airport	38,322,440	20,299,700	(18,022,740)	
Solid Waste Management	102,273,520	96,551,620	(5,721,900)	
Water System	77,814,230	77,859,820	45,590	
Sewer System	48,381,730	47,412,730	(969,000)	
<b>Total County Administrator - Enterprise</b>	266,791,920	242,123,870	(24,668,050)	(9.2%)
<b>Total Board of County Commissioners</b>	496,531,680	464,502,170	(32,029,510)	(6.5%)
<b>Courts &amp; Jail</b>				
Courts & Jail - General Government Services	29,506,800	32,965,200	3,458,400	
Courts & Jail - Public Safety	16,119,100	6,630,000	(9,489,100)	
<b>Total Courts &amp; Jail</b>	45,625,900	39,595,200	(6,030,700)	(13.2%)
<b>TOTAL CAPITAL</b>	<b>542,157,580</b>	<b>504,097,370</b>	<b>(38,060,210)</b>	<b>(7.0%)</b>

## OPERATING & CAPITAL SUMMARY

	FY19 @5/31/19	FY20 Proposed	Change	+/- %
Board of County Commissioners - Governmental	873,631,640	847,056,910	(26,574,730)	(3.0%)
Board of County Commissioners - Enterprise	679,453,370	677,607,830	(1,845,540)	(0.3%)
Constitutional Officers *	371,476,300	377,994,380	6,518,080	1.8%
Court Support Services *	40,355,470	44,265,310	3,909,840	9.7%
Independent Agencies	45,832,590	45,845,190	12,600	0.0%
Support Funding	388,332,100	419,500,360	31,168,260	8.0%
<b>TOTAL OPERATING &amp; CAPITAL</b>	<b>2,399,081,470</b>	<b>2,412,269,980</b>	<b>13,188,510</b>	<b>0.5%</b>

\* Constitutional Officers includes Courts & Jail (Public Safety) capital. Court Support includes Courts & Jail (General Government Services) capital.

## OPERATING AND CAPITAL



# Pinellas County Resources and Balances

Title	FY19 Budget	FY20 Budget	Change	+/- %
<b>Taxes</b>				
Ad Valorem Taxes	536,839,680	575,884,990	39,045,310	7.3%
Communication Svcs	8,571,860	8,188,520	(383,340)	(4.5)%
Local Business Taxes	755,360	926,250	170,890	22.6%
Sales, Use & Fuel Taxes	177,724,240	180,223,020	2,498,780	1.4%
<b>Taxes Total</b>	<b>723,891,140</b>	<b>765,222,780</b>	<b>41,331,640</b>	<b>5.7%</b>
<b>License and Permits</b>				
Licenses	59,770	59,770	0	0
Permits, Fees, Spec Assessments	29,245,210	29,943,930	698,720	2.4%
<b>License and Permits Total</b>	<b>29,304,980</b>	<b>30,003,700</b>	<b>698,720</b>	<b>2.4%</b>
<b>Intergovernmental Revenue</b>				
Federal Grants	42,319,590	22,369,500	(19,950,090)	(47.1)%
Grants from Local Governments	6,726,520	6,431,060	(295,460)	(4.4)%
Shared Revenue-Local	623,200	665,000	41,800	6.7%
State Grants	21,160,680	11,338,060	(9,822,620)	(46.4)%
State Share Revenue	82,285,400	83,378,040	1,092,640	1.3%
<b>Intergovernmental Revenue Total</b>	<b>153,115,390</b>	<b>124,181,660</b>	<b>(28,933,730)</b>	<b>(18.9)%</b>
<b>Charges for Services</b>				
Charges for Svc-Gen Govt	1,540,900	1,463,850	(77,050)	(5.0)%
Chg for Svc-Culture/Recreation	5,586,600	5,698,050	111,450	2.0%
Chg for Svc-Economic Environment	38,000	38,000	0	0
Chg for Svc-Gen Govt	618,480	557,770	(60,710)	(9.8)%
Chg for Svc-Human Svc	3,411,660	3,923,160	511,500	15.0%
Chg for Svc-Other	13,022,750	13,733,580	710,830	5.5%
Chg for Svc-Physical Environment	271,131,030	281,467,000	10,335,970	3.8%
Chg for Svc-Public Safety	89,166,050	88,402,210	(763,840)	(0.9)%
Chg for Svc-Transportation	4,018,850	3,811,870	(206,980)	(5.2)%
Court Related Revenue	4,016,710	3,827,520	(189,190)	(4.7)%
Internal Svc Chgs	144,995,020	138,298,970	(6,696,050)	(4.6)%
<b>Charges for Services Total</b>	<b>537,546,050</b>	<b>541,221,980</b>	<b>3,675,930</b>	<b>0.7%</b>
<b>Excess Fees - Constitutional Officers</b>				
County Officer Fees	9,364,030	9,291,930	(72,100)	(0.8)%
<b>Excess Fees - Constitutional Officers Total</b>	<b>9,364,030</b>	<b>9,291,930</b>	<b>(72,100)</b>	<b>(0.8)%</b>
<b>Fines and Forfeitures</b>				
Judgements and Fines	1,972,990	1,996,600	23,610	1.2%
<b>Fines and Forfeitures Total</b>	<b>1,972,990</b>	<b>1,996,600</b>	<b>23,610</b>	<b>1.2%</b>
<b>Interest Earnings</b>				
Interest & Other Earnings	10,563,610	16,305,330	5,741,720	54.4%



# Pinellas County Resources and Balances

Title	FY19 Budget	FY20 Budget	Change	+/- %
<b>Interest Earnings Total</b>	10,563,610	16,305,330	5,741,720	54.4%
<b>Rents, Surplus and Refunds</b>				
Contributions-Private Sources	1,474,880	1,246,400	(228,480)	(15.5)%
Rents & Royalties	17,756,660	19,848,080	2,091,420	11.8%
Sale & Disp of Assets	632,800	643,290	10,490	1.7%
Sales of Surplus Materials	503,580	414,100	(89,480)	(17.8)%
<b>Rents, Surplus and Refunds Total</b>	20,367,920	22,151,870	1,783,950	8.8%
<b>Other Misc. Revenue</b>				
Other Miscellaneous Revenues	30,770,510	30,090,890	(679,620)	(2.2)%
<b>Other Misc. Revenue Total</b>	30,770,510	30,090,890	(679,620)	(2.2)%
<b>Non-Operating Revenue</b>				
Capital Contribution-Federal	10,620,140	9,060,900	(1,559,240)	(14.7)%
Capital Contribution-Other	3,964,350	4,429,850	465,500	11.7%
Capital Contribution-Private	1,653,260	1,453,500	(199,760)	(12.1)%
Capital Contribution-State	2,276,020	962,000	(1,314,020)	(57.7)%
Grants&Donations-Federal	87,600	87,600	0	0
<b>Non-Operating Revenue Total</b>	18,601,370	15,993,850	(2,607,520)	(14.0)%
<b>Beginning Fund Balance</b>				
O2710201 FB-Unrsv-Cntywide-Beg	734,777,100	821,937,390	87,160,290	11.9%
O2810001 Fund Balance-Restricted	26,850,420	31,232,340	4,381,920	16.3%
O2820001 Fund Balance-Committed	2,603,820	2,639,660	35,840	1.4%
O2840001 Fund Balance-Unassigned	99,352,140	0	(99,352,140)	(100.0)%
<b>Beginning Fund Balance Total</b>	863,583,480	855,809,390	(7,774,090)	(0.9)%
<b>Report Total</b>	<b>2,399,081,470</b>	<b>2,412,269,980</b>	<b>13,188,510</b>	<b>0.5%</b>

## Total Fund Budgets

FUND	FY19 Budget	FY20 Request
<b>GENERAL FUND</b>	<b>731,688,450</b>	<b>756,393,750</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>		
County Transportation Trust	64,316,470	47,326,100
Health Department	7,628,200	7,891,560
Pinellas County Health Program	2,650,000	1,850,000
Emergency Medical Service	156,588,330	167,164,530
Community Development Grant	16,721,110	17,116,470
State Housing Initiatives Partnership (SHIP)	6,530,940	5,424,240
Gifts for Animal Welfare Trust	561,290	564,210
Tree Bank	232,970	185,840
Public Library Cooperative	5,695,070	6,048,040
School Crossing Guard Trust	100,020	107,830
Intergovernmental Radio Communication	772,180	862,020
STAR Center	9,733,680	10,371,630
Emergency Communications 911 System	13,103,490	14,042,760
Community Housing Trust	1,926,280	1,497,110
Building Services	8,742,220	8,437,670
Tourist Development Tax	118,362,940	110,806,450
Fire Districts	36,713,640	42,785,690
Construction Licensing Board	1,464,820	1,854,030
Air Quality - Tag Fee	2,067,660	1,942,580
Palm Harbor Community Services District	2,276,520	2,418,980
Feather Sound Community Services District	283,750	308,120
East Lake Library Services District	749,740	780,310
East Lake Recreation Services District	749,660	779,970
Drug Abuse Trust	107,790	92,840
Lealman Community Redevelopment Area Trust	1,239,640	1,979,540
Street Lighting District	1,468,780	1,555,610
Special Assessment - Paving	0	312,950
Lealman Solid Waste Collection & Disposal District	1,787,850	1,876,950
Surface Water Utility Fund	29,226,030	29,525,650
<b>Subtotal</b>	<b>491,801,070</b>	<b>485,909,680</b>

## Total Fund Budgets

FUND	FY19 Budget	FY20 Request
<b><u>CAPITAL IMPROVEMENT FUNDS</u></b>		
Capital Projects	254,989,660	225,040,200
Multimodal Impact Fees	1,944,170	2,231,150
<b>Subtotal</b>	<b>256,933,830</b>	<b>227,271,350</b>
<b><u>INTERNAL SERVICE FUNDS</u></b>		
Business Technology Services	59,672,320	58,709,490
Fleet Management	23,917,510	28,299,110
Risk Financing	47,940,630	49,397,180
Employee Health Benefits	137,863,900	149,816,870
<b>Subtotal</b>	<b>269,394,360</b>	<b>286,222,650</b>
<b><u>ENTERPRISE FUNDS</u></b>		
Airport Funds	75,517,680	62,501,620
Water Funds	205,521,020	195,956,800
Sewer Funds	176,443,700	177,707,450
Solid Waste Funds	315,980,940	324,933,810
<b>Subtotal</b>	<b>773,463,340</b>	<b>761,099,680</b>
<b>Total Budget All Funds</b>	<b>\$2,523,281,050</b>	<b>\$2,516,897,110</b>
less Budgeted Transfers	(124,199,580)	(104,627,130)
<b>TOTAL NET BUDGET FOR ALL FUNDS</b>	<b>\$2,399,081,470</b>	<b>\$2,412,269,980</b>

# FY20 DEPARTMENT / AGENCY BUDGETS: BY FUND TYPES

Department / Agency	General Fund	Special Revenue Funds	Enterprise / Other Funds	Internal Service Funds	Total
<b>Board of County Commissioners</b>					
<b>Board of County Commissioners (Section C)</b>					
County Attorney	5,330,330				5,330,330
Board of County Commissioners	2,210,570				2,210,570
<b>Total</b>	<b>7,540,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,540,900</b>
<b>County Administrator Departments (Section D)</b>					
County Administrator	2,691,200				2,691,200
Airport			62,501,620		62,501,620
Animal Services	5,948,990	564,210			6,513,200
Building & Development Review Services	4,985,800	8,437,670			13,423,470
Contractor Licensing Department		1,854,030			1,854,030
Convention & Visitors Bureau		110,806,450			110,806,450
Economic Development	3,110,530				3,110,530
Emergency Management	1,730,900				1,730,900
Human Services	66,283,090	1,850,000			68,133,090
Marketing and Communications Department	2,979,870				2,979,870
Office of Asset Management	1,014,610				1,014,610
Office of Management & Budget	4,275,460				4,275,460
Office of Technology and Innovation				18,542,130	18,542,130
Parks & Conservation Resources	22,407,700	185,840			22,593,540
Planning Department	3,095,690	24,037,820			27,133,510
Public Works Dept	18,090,410	78,794,330			96,884,740
Purchasing	2,188,160				2,188,160
Real Estate Management	36,893,960	10,371,630		28,299,110	75,564,700
Risk Management Administration				12,529,150	12,529,150
Safety and Emergency Services	8,844,340	182,069,310			190,913,650
Solid Waste Department			227,638,440		227,638,440
Utilities Department			249,545,700		249,545,700
Utilities and Solid Waste Capital			221,413,920		221,413,920
<b>Total</b>	<b>184,540,710</b>	<b>418,971,290</b>	<b>761,099,680</b>	<b>59,370,390</b>	<b>1,423,982,070</b>
<b>Constitutional Officers (Section E)</b>					
Clerk of the Circuit Court and Comptroller	13,151,160				13,151,160
Property Appraiser	11,673,050				11,673,050
Sheriff	315,458,040	107,830			315,565,870
Supervisor of Elections	9,035,390				9,035,390
Tax Collector	21,938,910				21,938,910
<b>Total</b>	<b>371,256,550</b>	<b>107,830</b>	<b>0</b>	<b>0</b>	<b>371,364,380</b>

# FY20 DEPARTMENT / AGENCY BUDGETS: BY FUND TYPES

Department / Agency	General Fund	Special Revenue Funds	Enterprise / Other Funds	Internal Service Funds	Total
<b>Other Departments and Agencies</b>					
<b>Court Support Services (Section F)</b>					
Consolidated Case Management System	4,483,300				4,483,300
Judiciary	4,818,500				4,818,500
Public Defender	1,644,980				1,644,980
State Attorney	353,330				353,330
<b>Total</b>	<b>11,300,110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,300,110</b>
<b>Independent Agencies (Section G)</b>					
Business Technology Services				40,167,360	40,167,360
Human Resources	4,440,410				4,440,410
Office of Human Rights	1,237,420				1,237,420
<b>Total</b>	<b>5,677,830</b>	<b>0</b>	<b>0</b>	<b>40,167,360</b>	<b>45,845,190</b>
<b>Support Funding (Section H)</b>					
Drug Abuse Trust Fund		92,840			92,840
Employee Health Benefits				149,816,870	149,816,870
Feather Sound Community Services District		308,120			308,120
Fire Protection Districts		42,785,690			42,785,690
General Government	169,530,620				169,530,620
Health Department		7,891,560			7,891,560
Lealman Solid Waste		1,876,950			1,876,950
Medical Examiner	6,547,030				6,547,030
Palm Harbor Community Services District		2,418,980			2,418,980
Public Library Cooperative		6,048,040			6,048,040
Risk Management Liability / Workers Compensation				36,868,030	36,868,030
Street Lighting Districts		1,555,610			1,555,610
East Lake Library District		780,310			780,310
East Lake Recreation District		779,970			779,970
Lealman CRA Trust		1,979,540			1,979,540
<b>Total</b>	<b>176,077,650</b>	<b>66,517,610</b>	<b>0</b>	<b>186,684,900</b>	<b>429,280,160</b>
<b>Governmental Capital (Section I)</b>					
		312,950	227,271,350		227,584,300
<b>Grand Total</b>	<b>756,393,750</b>	<b>485,909,680</b>	<b>988,371,030</b>	<b>286,222,650</b>	<b>2,516,897,110</b>

<b>SCHEDULE OF BUDGET TRANSFERS</b>			
		<b>FY19</b>	<b>FY20</b>
<b>TO</b>	<b>FROM</b>	<b>BUDGET</b>	<b>REQUEST</b>
Community Development	General Fund	<b>\$739,120</b>	<b>\$739,120</b>
General Fund	Special Assessment Paving	<b>\$0</b>	<b>\$312,950</b>
Intergovernmental Radio Communication	General Fund	<b>\$0</b>	<b>\$164,850</b>
Emergency Communications 911 System	General Fund	<b>\$4,604,740</b>	<b>\$5,575,830</b>
Capital Projects	General Fund	\$3,730,370	\$1,300,000
Capital Projects	Tourist Development Tax	\$5,228,240	\$5,115,830
Capital Projects	County Transportation Trust	\$12,250,000	\$3,700,000
Capital Projects	Multimodal Impact Fees	\$1,869,170	\$2,226,700
<b>Subtotal Capital Projects</b>		<b>\$23,077,780</b>	<b>\$12,342,530</b>
Solid Waste Renewal & Replacement	Solid Waste Revenue & Operating	<b>\$30,000,000</b>	<b>\$30,000,000</b>
Water Renewal & Replacement	Water Revenue & Operating	<b>\$25,993,310</b>	<b>\$14,552,290</b>
Sewer Renewal & Replacement	Sewer Revenue & Operating	<b>\$22,701,760</b>	<b>\$25,634,670</b>
Sewer Interest & Sinking	Sewer Revenue & Operating	<b>\$15,082,870</b>	<b>\$13,304,890</b>
Employee Health Benefits	General Fund	<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>TOTAL ALL TRANSFERS</b>		<b>\$124,199,580</b>	<b>\$104,627,130</b>

## LONG-TERM DEBT STRUCTURE FOR PINELLAS COUNTY

Description	Purpose	Principal Outstanding As of 10/01/19	Pledge/ Security	FY20 Principal
<b>GENERAL OBLIGATION BONDS</b>				
No outstanding issues				
<b>NON SELF-SUPPORTING REVENUE DEBT</b>				
No outstanding issues		(Estimate)		(Estimate)
<b>SELF-SUPPORTING REVENUE DEBT</b>				
\$86,580,000 Sewer Revenue Bonds, Series 2003	Sewer system improvement projects and reclaimed water projects	\$5,215,000	Sewer system revenues	\$0
\$42,005,000 Sewer Revenue Bonds, Series 2008A	Expansion of North and South County Reclaimed Water Systems and improvements to W.E. Dunn Water Reclamation Facility and South Cross Water Reclamation Facility	\$37,690,000	Sewer system revenues	\$505,000
\$32,700,000 Sewer Revenue Refunding Bonds, Series 2008B	Refund a portion of outstanding Sewer Revenue Bonds, Series 1998	\$23,805,000	Sewer system revenues	\$4,375,000
\$59,510,000 Sewer Revenue Refunding Bonds, Series 2012	Refund a portion of outstanding Sewer Revenue Bonds, Series 2003	\$44,400,000	Sewer system revenues	\$2,850,000
\$14,733,000 Sewer Revenue Refunding Note, Series 2016	Refund the outstanding Sewer Revenue Refunding Bonds, Series 2006	\$9,510,000	Sewer system revenues	\$1,824,000
<b>SUBTOTAL SELF-SUPPORTING REVENUE DEBT</b>		<b>\$120,620,000</b>		<b>\$9,554,000</b>
<b>TOTAL DEBT ISSUES</b>		<b>\$120,620,000</b>		<b>\$9,554,000</b>

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## DEBT SERVICE SUMMARY

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Pinellas County has historically assumed a "pay-as-you-go" philosophy in the funding of infrastructure. However, when circumstances have dictated that this is not a viable approach, the County has utilized the bond market to generate additional capital.

### Categories of Debt

There are several categories of governmental debt:

**General obligation bonds** are backed by the full faith and credit of the local government, and they are required to be approved by voter referendum. Revenues collected from the ad valorem taxes on real estate and other sources of general revenue are used to service the government's debt. Pinellas County has no general obligation bond issues outstanding at this time.

**Self-supporting revenue bonds and notes**, unlike general obligation bonds, are financed by those directly benefiting from the capital improvement. Revenue obtained from the issuance of these bonds and notes is used to finance publicly-owned facilities, such as water, sewer, and solid waste systems. Charges collected from the users of these facilities are used, in turn, to retire the bond and note obligations. In this respect, the capital project is self-supporting. The debt service payments for the County's enterprise activities are budgeted in their respective funds.

**Non-self-supporting revenue bonds**, which pledge specific sources of revenue other than ad valorem taxes, are used to fund non-enterprise infrastructure needs. Pinellas County has no bond issues supported from general revenues at this time.

### Debt Limitations

The Florida Constitution (Article VII, Section 12) requires County bonds supported by ad valorem taxes to be approved by public referendum. Chapter 130 of the Florida Statutes defines the purposes for which County debt may be issued and also procedural restrictions. There are no statutory limitations on the amount of debt that may be issued in terms of total dollars, millage rates, or percentage of assessed values. Self-supporting revenue bonds are limited by the requirement to maintain adequate revenue streams to cover debt in ratios prescribed by the authorizing Bond Resolutions.

### Debt Capacity, Issuance, and Management Policies

The County has established the following budget policies related to debt:

- Minimize debt service costs through the judicious use of available debt instruments, consistent with the desirability of maintaining stable current tax rates and distributing the costs of certain long-lived facilities among all users, present and future.
- Define appropriate uses for debt.
- Define the maximum amount of debt and debt service that should be outstanding at any one time (target financial ratios).
- Maintain a high credit rating while making attempts to strengthen credit rating; identify factors and strategies to address them.
- Consider investment in equipment, land or facilities, and other expenditure actions, in the present, to reduce or avoid costs in the future.
- Capital project proposals should include cost estimates that are as complete, reliable, and attainable as possible.
- Prior to undertaking a capital project, all ongoing Operating & Maintenance (O&M) costs should be identified and considered as part of the policy discussion.



## Summary of Existing and Anticipated Debt

There are presently five outstanding debt issues for Pinellas County: the \$86,580,000 Sewer Revenue Bonds, Series 2003; the \$42,005,000 Sewer Revenue Bonds, Series 2008A; the \$32,700,000 Sewer Revenue Refunding Bonds, Series 2008B; the \$59,510,000 Sewer Revenue Refunding Bonds, Series 2012; and the \$14,733,000 Sewer Revenue Refunding Note, Series 2016. The Series 2008A, Series 2008B, and Series 2016 were issued as bank loans.

### Existing Debt: Current Self-Supporting (Enterprise) Revenue Bonds:

#### ***\$86,580,000 Sewer Revenue Bonds, Series 2003\****

These bonds were issued to finance certain capital improvements to the County's Sewer System, to fund the reserve fund requirement for the Series 2003 Bonds through the purchase of a debt service reserve fund surety bond, and to pay related costs and expenses in connection with the issuance of the Series 2003 Bonds. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

#### ***\$42,005,000 Sewer Revenue Bonds, Series 2008A\****

These bonds were issued in the form of a bank loan to finance improvements at the South Cross and W.E. Dunn Facilities and various improvements to pump stations, force mains, and the collection systems; as well as the required deposit to the reserve fund; and to pay related costs and expenses in connection with the issuance of the Series 2008 Bonds. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

#### ***\$32,700,000 Sewer Revenue Refunding Bonds, Series 2008B\****

These bonds were issued in the form of a bank loan to refund a portion of the County's outstanding Sewer Revenue and Revenue Refunding Bonds, Series 1998. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

#### ***\$59,510,000 Sewer Revenue Refunding Bonds, Series 2012\****

These bonds were issued to advance refund a portion of the outstanding \$86,580,000 Sewer Revenue Bonds, Series 2003. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

#### ***\$14,733,000 Sewer Revenue Refunding Note, Series 2016\****

This note was issued in the form of a bank loan to refund the outstanding principal amount of the County's Sewer Revenue Refunding Bonds, Series 2006, maturing on and after October 1, 2017. Payments of principal and interest are supported by the net revenues derived from the operation of the County's Sewer System.

\* Minimum annual debt service coverage of 115% is required by the Bond Resolution rate covenant. If net revenues together with Impact Fees are pledged and legally available to meet the Debt Service requirement, then 125% minimum annual debt service coverage is required.

### Anticipated Debt

No new debt issues are included in the FY20 Budget.

**Self-Supporting (Enterprise) Revenue Bonds Requirements (in thousands)**

<b>Debt Issue</b>		<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>Final Fiscal Year of Debt Payments</b>
Sewer Revenue Bonds, Series 2003	Principal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	FY32
	Interest	\$ 261	\$ 261	\$ 261	\$ 261	\$ 261	
	<b>Total</b>	<b>\$ 261</b>	<b>\$ 261</b>	<b>\$ 261</b>	<b>\$ 261</b>	<b>\$ 261</b>	
Sewer Revenue Bonds, Series 2008A	Principal	\$ 505	\$ 525	\$ 555	\$ 575	\$ 595	FY28
	Interest	\$ 1,690	\$ 1,663	\$ 1,639	\$ 1,614	\$ 1,593	
	<b>Total</b>	<b>\$ 2,195</b>	<b>\$ 2,188</b>	<b>\$ 2,194</b>	<b>\$ 2,189</b>	<b>\$ 2,188</b>	
Sewer Revenue Refunding Bonds, Series 2008B	Principal	\$ 4,375	\$ 4,560	\$ 4,750	\$ 4,955	\$ 5,165	FY24
	Interest	\$ 1,026	\$ 835	\$ 639	\$ 435	\$ 223	
	<b>Total</b>	<b>\$ 5,401</b>	<b>\$ 5,395</b>	<b>\$ 5,389</b>	<b>\$ 5,390</b>	<b>\$ 5,388</b>	
Sewer Revenue Refunding Bonds, Series 2012	Principal	\$ 2,850	\$ 2,990	\$ 3,140	\$ 3,295	\$ 3,465	FY31
	Interest	\$ 1,901	\$ 1,759	\$ 1,609	\$ 1,452	\$ 1,288	
	<b>Total</b>	<b>\$ 4,751</b>	<b>\$ 4,749</b>	<b>\$ 4,749</b>	<b>\$ 4,747</b>	<b>\$ 4,753</b>	
Sewer Revenue Refunding Note, Series 2016	Principal	\$ 1,824	\$ 1,862	\$ 1,898	\$ 1,941	\$ 1,985	FY24
	Interest	\$ 209	\$ 169	\$ 128	\$ 86	\$ 44	
	<b>Total</b>	<b>\$ 2,033</b>	<b>\$ 2,031</b>	<b>\$ 2,026</b>	<b>\$ 2,027</b>	<b>\$ 2,029</b>	

# PERSONNEL POSITION COMPARISON\*

	FY18 Budget	FY19 Budget	Incr/(Decr) FY20 vs FY19	FY20 Budget
<b>Board of County Commissioners</b>				
County Attorney	33.0	33.0	0.2	33.2
Board of County Commissioners	14.0	15.0	0.0	15.0
<b>County Administrator</b>				
County Administrator	10.5	13.3	0.9	14.2
Airport	61.6	62.5	2.0	64.5
Animal Services	57.0	58.0	0.0	58.0
Building & Development Review Services	102.0	103.8	2.3	106.1
Contractor Licensing Department	11.0	12.0	0.0	12.0
Convention & Visitors Bureau	49.0	52.0	0.0	52.0
Economic Development	17.0	19.0	1.0	20.0
Emergency Management	13.5	13.5	2.0	15.5
Human Services	105.8	104.0	1.0	105.0
Marketing and Communications Department	26.0	26.0	1.0	27.0
Office of Asset Management	0.0	9.0	(2.0)	7.0
Office of Management & Budget	36.0	35.0	0.0	35.0
Office of Technology and Innovation	0.0	23.0	3.0	26.0
Parks & Conservation Resources	200.0	181.0	0.0	181.0
Planning Department	37.0	37.0	0.5	37.5
Public Works	456.1	487.1	7.1	494.2
Purchasing	19.0	22.0	0.0	22.0
Real Estate Management	155.0	155.9	1.0	156.9
Risk Management Administration	18.0	19.0	0.0	19.0
Safety and Emergency Services	197.7	198.7	0.0	198.7
Solid Waste Department	79.0	80.0	0.0	80.0
Utilities Department	414.4	423.0	5.5	428.5
<b>Total County Administrator</b>	2,065.6	2,134.8	25.3	2,160.1
<b>Total Board of County Commissioners</b>	2,112.6	2,182.8	25.5	2,208.3

\* Full-Time Equivalent Positions

NOTE: Please see sections C through H of this budget document for details pertaining to all departmental personnel position increases and decreases.

## PERSONNEL POSITION COMPARISON\*

	FY18 Budget	FY19 Budget	Incr/(Decr) FY20 vs FY19	FY20 Budget
<b><i>Constitutional Officers</i></b>				
Clerk of the Circuit Court and Comptroller	119.4	122.2	0.5	122.7
Property Appraiser	130.0	130.0	0.0	130.0
Sheriff	2,353.0	2,362.0	27.0	2,389.0
Supervisor of Elections	40.0	40.0	4.0	44.0
Tax Collector	272.0	277.0	0.0	277.0
<b><i>Total Constitutional Officers</i></b>	<b>2,914.4</b>	<b>2,931.2</b>	<b>31.5</b>	<b>2,962.7</b>
<b><i>Other</i></b>				
<b><i>Court Support</i></b>				
Judiciary	41.0	43.0	0.3	43.3
<b><i>Total Court Support</i></b>	<b>41.0</b>	<b>43.0</b>	<b>0.3</b>	<b>43.3</b>
<b><i>Independent Agencies</i></b>				
Business Technology Services	165.0	146.0	0.0	146.0
Human Resources	35.6	35.4	0.1	35.5
Office of Human Rights	10.0	10.0	0.0	10.0
Employee Health Benefits	2.0	2.0	0.0	2.0
Fire Protection Districts	1.4	1.4	0.0	1.4
Lealman CRA Trust	0.0	2.0	0.5	2.5
Medical Examiner	2.0	2.0	0.0	2.0
<b><i>Total Independent Agencies</i></b>	<b>216.0</b>	<b>198.8</b>	<b>0.6</b>	<b>199.4</b>
<b><i>Total Other</i></b>	<b>257.0</b>	<b>241.8</b>	<b>0.9</b>	<b>242.7</b>
<b><i>TOTAL POSITIONS</i></b>	<b>5,284.0</b>	<b>5,355.8</b>	<b>57.9</b>	<b>5,413.7</b>

## PERSONNEL POSITION COMPARISON SUMMARY\*\*

	FY18 Budget	FY19 Budget	Incr/ (Decr) FY20 vs FY19	FY20 Budget
<b><i>Board of County Commissioners</i></b>	<b>2,112.6</b>	<b>2,182.8</b>	<b>25.5</b>	<b>2,208.3</b>
<b><i>Constitutional Officers</i></b>	<b>2,914.4</b>	<b>2,931.2</b>	<b>31.5</b>	<b>2,962.7</b>
<b><i>Court Support</i></b>	<b>41.0</b>	<b>43.0</b>	<b>0.3</b>	<b>43.3</b>
<b><i>Independent Agencies</i></b>	<b>216.0</b>	<b>198.8</b>	<b>0.6</b>	<b>199.4</b>
<b><i>TOTAL POSITIONS</i></b>	<b>5,284.0</b>	<b>5,355.8</b>	<b>57.9</b>	<b>5,413.7</b>

\*\*Full-Time Equivalent Positions except Sheriff (Full-Time Permanent Positions).



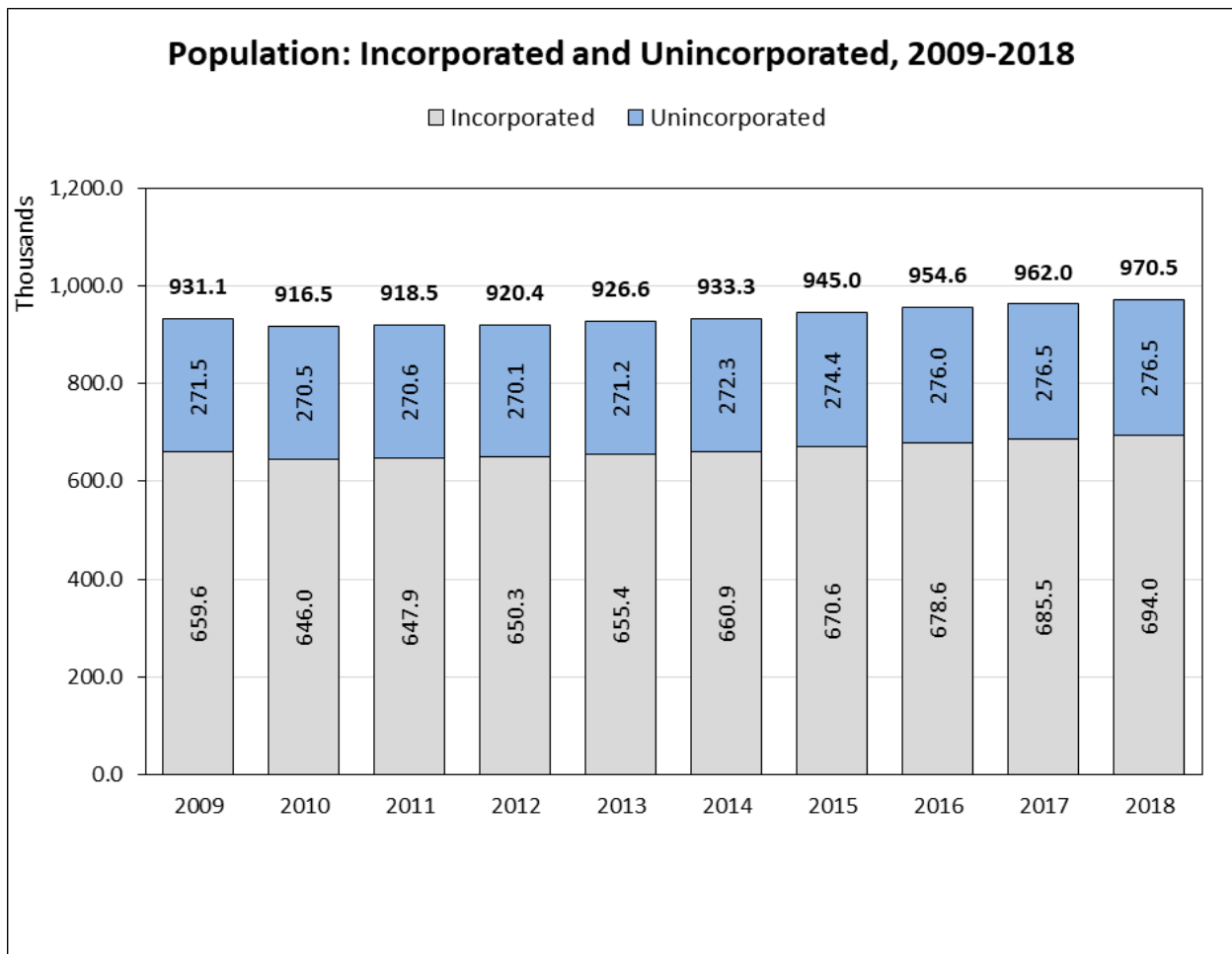
## ECONOMIC TRENDS & MAJOR REVENUES

The following section briefly discusses the economic trends and major revenue statistics related to Pinellas County.

*For all of the graphics and charts relating to the County's taxable value, the data is presented on a budget year basis. Therefore, the data reflects actual activity occurring through December 31 of the preceding year. However, the 2020 County taxable value is the official 2019 Tax Year estimate from the Pinellas County Property Appraiser. All other data through 2018 is actual annual information.*

**Population: Unincorporated and Incorporated:** Pinellas County's estimated 2018 population of 970,532 reflects a 0.9% increase from the County's 2017 population estimate. Although the population of the County dropped between the 2000 and 2010 Censuses, population growth has returned in the past eight years.

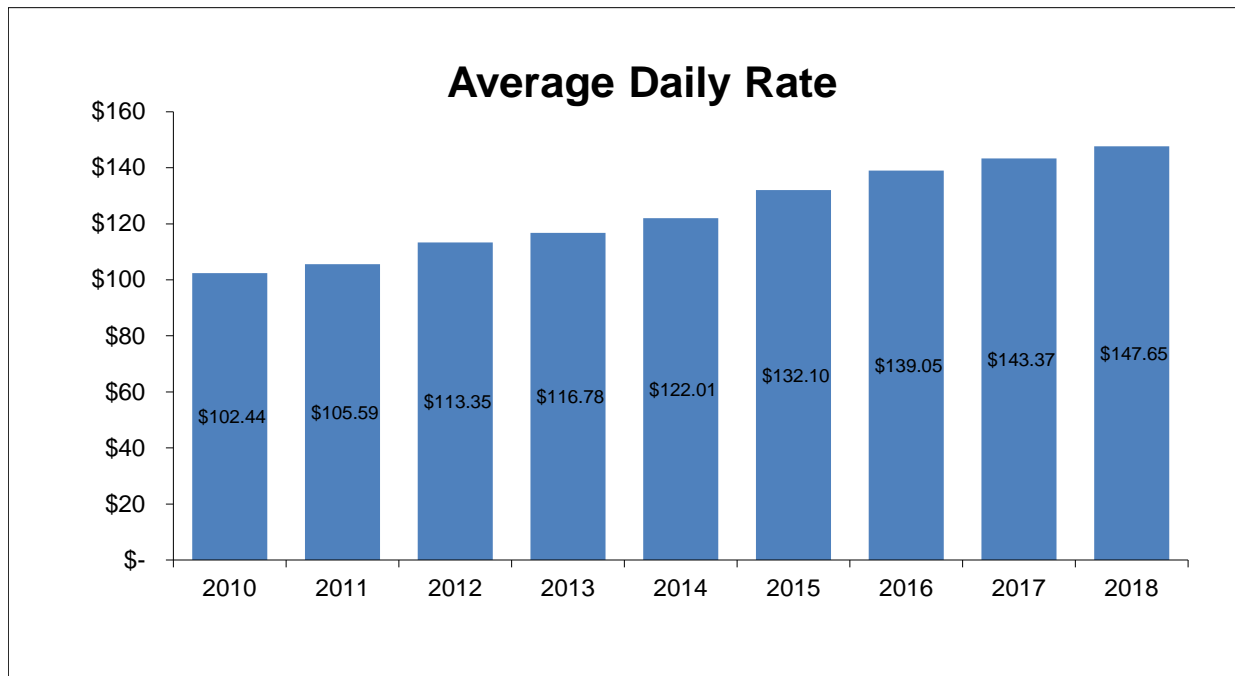
The 2018 population estimate reflects a 5.9% increase, or 53,990 residents, from the 2010 Census' low of 916,542. Total population continues to grow slowly. This trend relates to the County's land size, patterns in historic development and the predominate type of housing.



## ECONOMIC TRENDS & MAJOR REVENUES

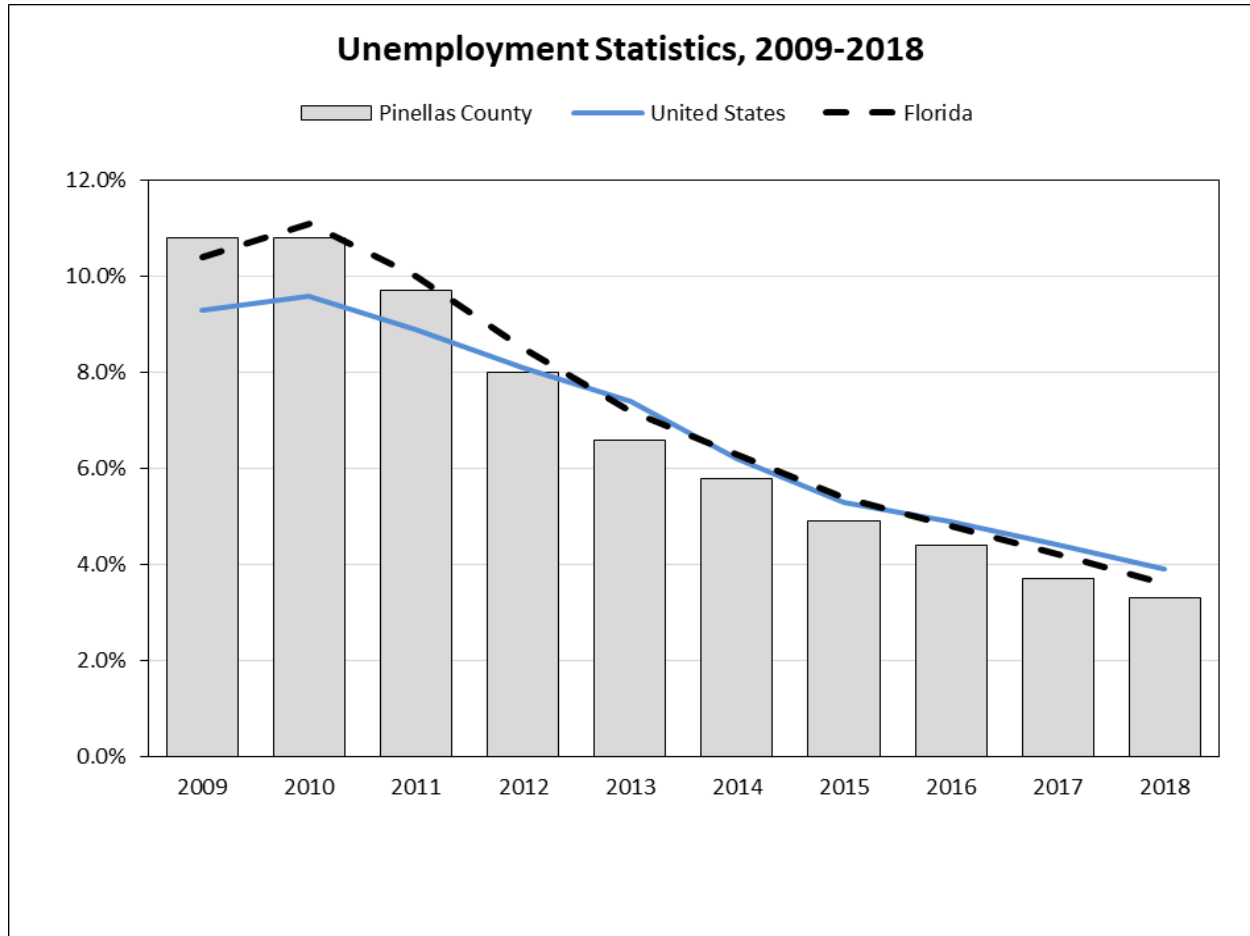
The growth of unincorporated residents between 2017 and 2018 is negative, from 276,511 residents to 276,490. During the same period, the incorporated residents increased by 1.2%, from 685,492 residents to 694,042. The incorporated population as a percentage of the total County population over 10 years, has increased from 70.8% of the total in 2009 to 71.5% in 2018. This trend of increasing percentages of incorporated population, is a result of voluntary annexation of the unincorporated area; and the municipalities' residential building activity that is shown in the subsequent chart: Housing Units Permitted.

**Average Daily Rate:** Tourism is a key indicator of the economic growth and strength of Pinellas County. Overnight visitors stay in a variety of hotels throughout Pinellas County. From the high-rise hotels on Clearwater Beach to the low-rise hotels up and down U.S. Highway 19, prices paid by visitors vary as much as the hotels themselves. Since 2010, the average daily rate (ADR) has increased an average of 4.7% per year through 2018 to \$147.65 per night. The increase in ADR, which measures the rate paid per occupied room, has led to record setting collection of Tourist Development Tax (TDT) revenue for the last seven years. Based on projection, FY19 is expected to make it eight years in a row of record TDT collection.



## ECONOMIC TRENDS & MAJOR REVENUES

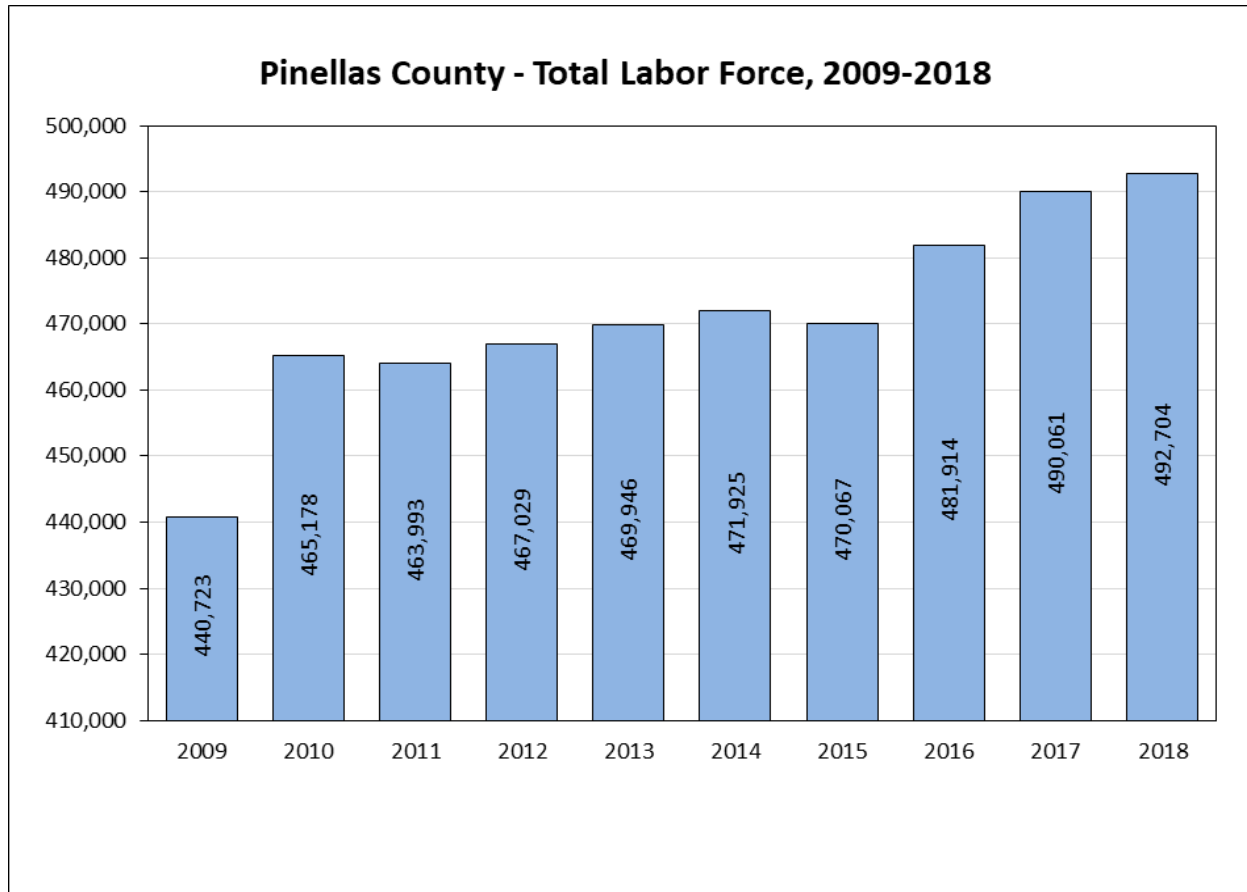
**Unemployment Statistics:** During the Great Recession (12/2007-6/2009), Pinellas County's unemployment rate was higher than both the United States (US) and the State of Florida rates. The County's unemployment rate in 2009 was 10.8%, which was the highest rate in the decade. In 2012 the County's unemployment rate started to reflect its previous trend prior to the Great Recession, when the County's unemployment rate was less than either the State or the nation. In 2018, the County's unemployment rate of 3.3%, was lower than both Florida at 3.6% and the US at 3.9%.





## ECONOMIC TRENDS & MAJOR REVENUES

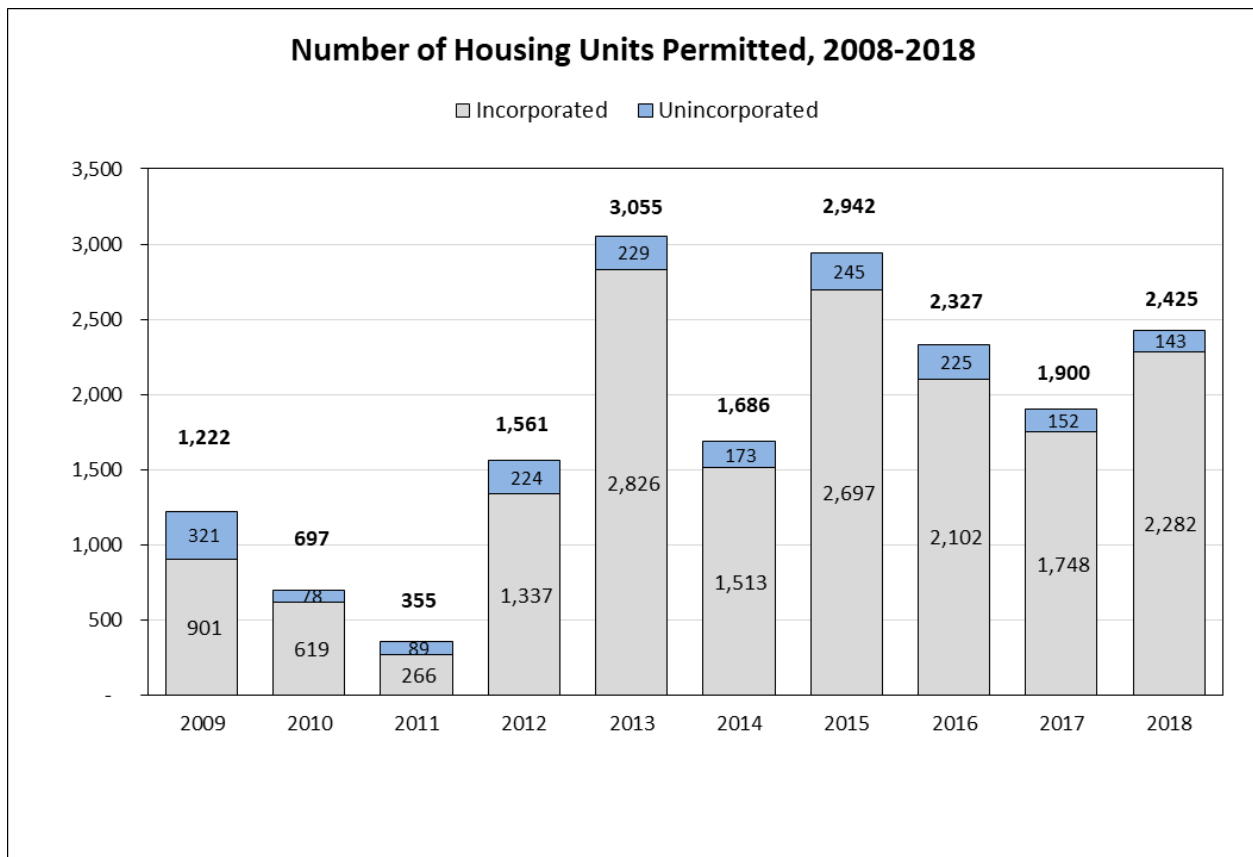
**Total Labor Force:** The County's labor force declined between 2006 and 2009 with a low of 440,723 participating workers occurring in 2009. Since 2009, the County's labor force has increased modestly due to workers rejoining and/or new workers entering the labor force. In 2017, the County had the 6<sup>th</sup> largest labor force in the State behind Miami-Dade, Broward, Palm Beach, Hillsborough, and Orange counties. An increase of 0.5% or 2,643 workers joined the work force in 2018.



## ECONOMIC TRENDS & MAJOR REVENUES

**Housing Units Permitted:** In 2018, the number of housing units permitted in Pinellas County totaled 2,425, an increase of 27.6% from the 2017 total of 1,900. The majority of permitting activity in 2018 occurred in the incorporated area of the County, 94.1% of the total. In 2013, housing permitting was at its highest since the Great Recession (12/2007-6/2009).

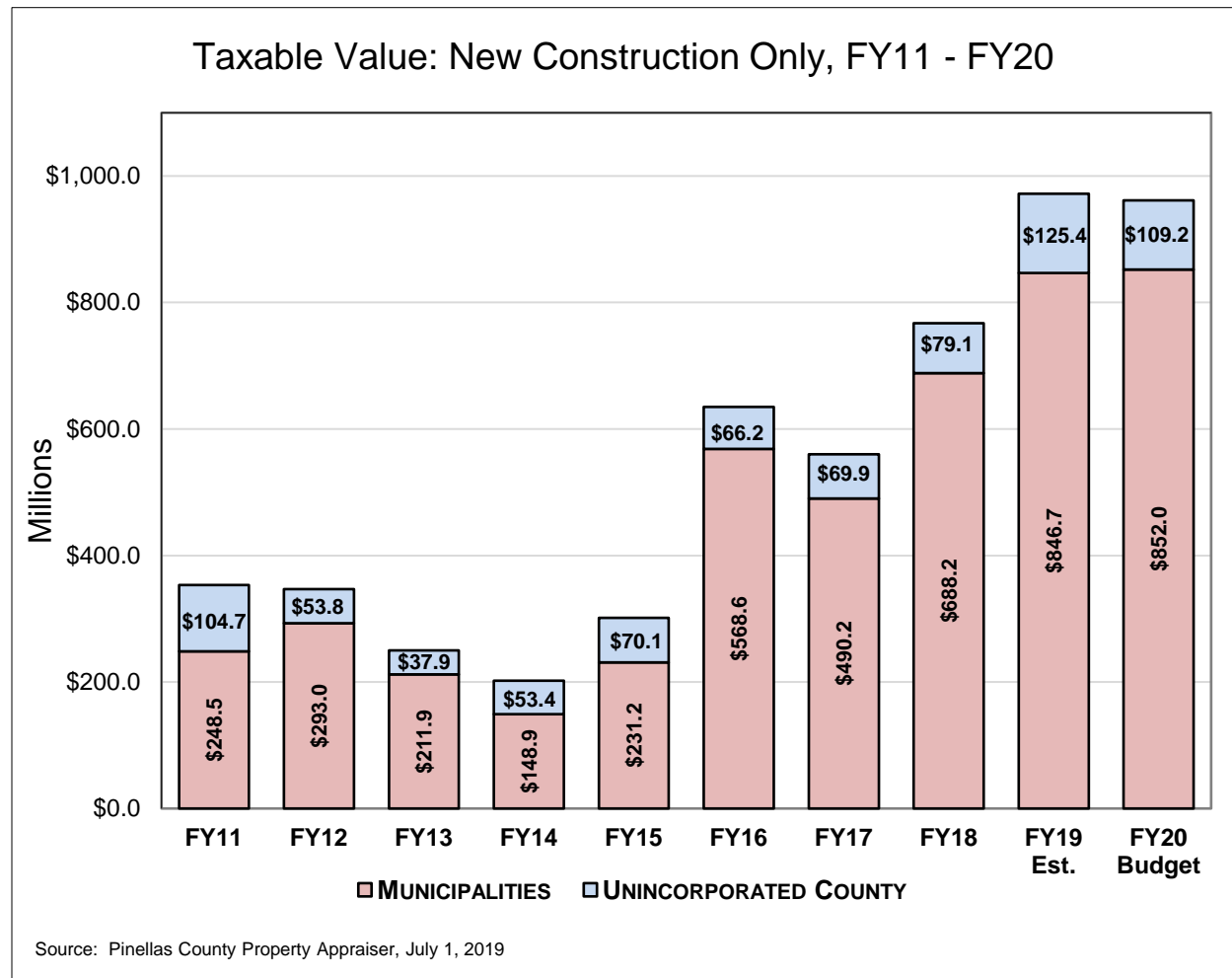
Housing unit permits precede construction and indicate the strength of a prominent industry with high employment. Permitting information could also indicate the level of new construction (square footage) added to future tax rolls. However, a decrease in housing unit permits can reflect the timing of the data collection, and not an indicator of future industry trends.



## ECONOMIC TRENDS & MAJOR REVENUES

**Taxable Value – New Construction:** The new construction taxable values include both residential and commercial construction that was added to the County's tax rolls. In FY20, newly completed square footage added \$961.2M of new taxable value. The amount of taxable value from new construction is a 1.1% decrease from last year's value of \$972.2M. Only 1.1% of the total taxable value in the County is from new construction.

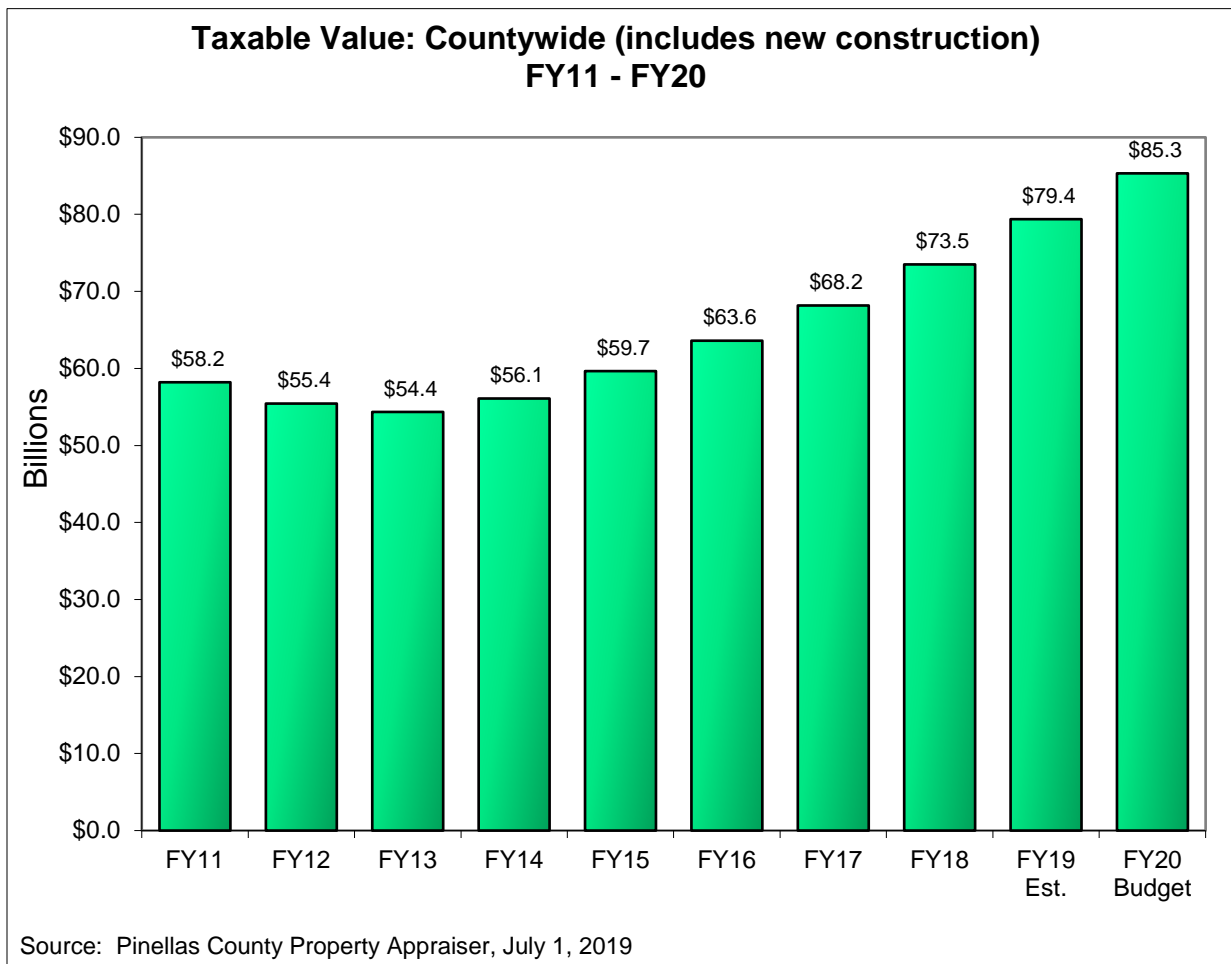
Of the total new construction, \$852.0M was added in the incorporated area (municipalities) and \$109.2M in the unincorporated area. In the unincorporated area, the taxable value from new construction is a decrease of 13.0% between 2019 and 2020, while the municipalities experienced a decrease of 1.1%. Of the total taxable value in 2020 from new construction countywide, 88.6% occurred in the municipalities.



## ECONOMIC TRENDS & MAJOR REVENUES

**Taxable Value - Countywide (includes new construction):** Since FY11, taxable values have increased 46.6%. Taxable values were depressed from FY09 – FY13 as the County endured the effects of the Great Recession on real estate and the addition of a second Homestead Exemption in 2008, among other factors.

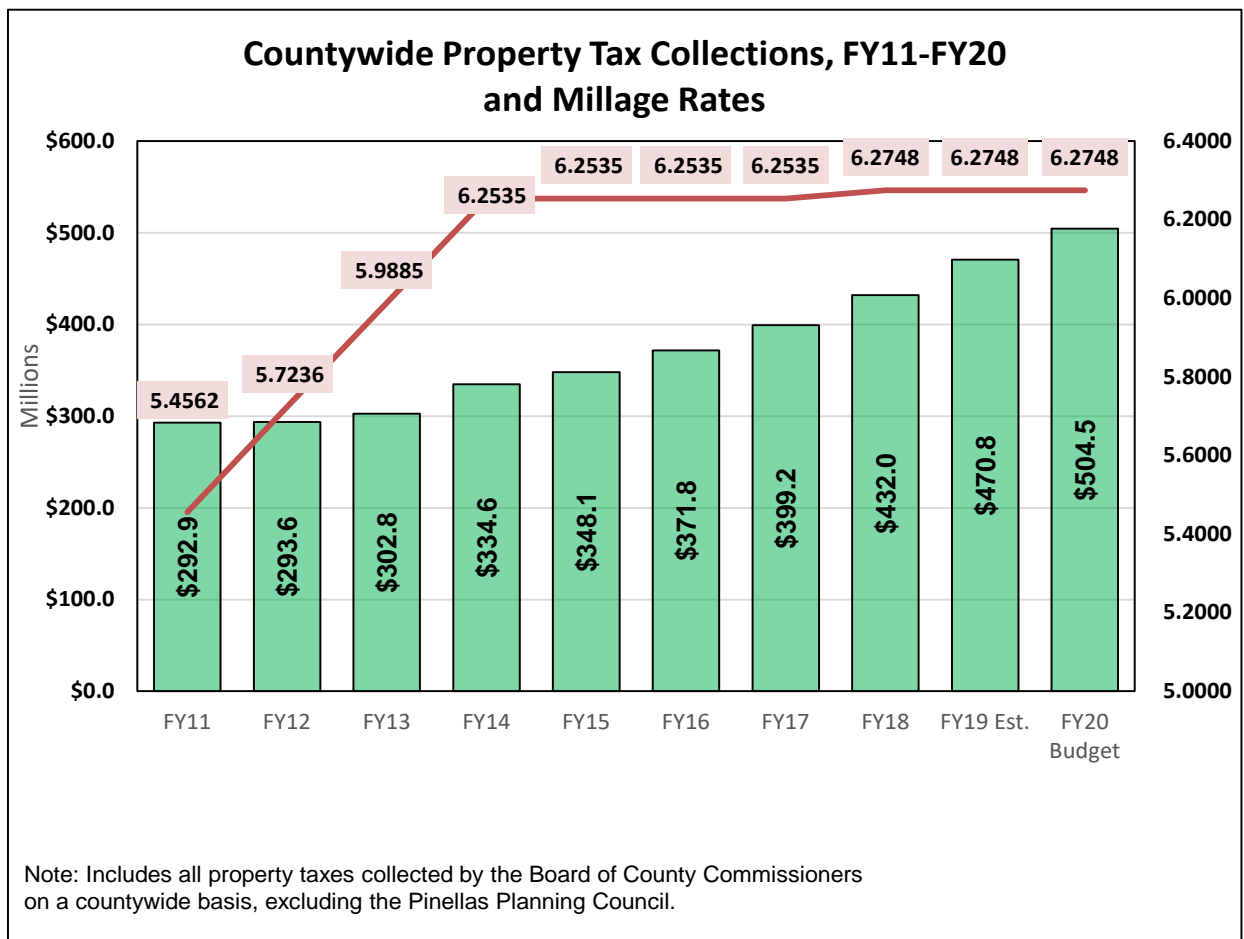
Countywide taxable values have recovered from their low point of \$54.4B in 2013, to \$85.3B for FY20. The estimated increase of 7.5% between FY19 and FY20 is the seventh year of taxable values rising since 2013.



## ECONOMIC TRENDS & MAJOR REVENUES

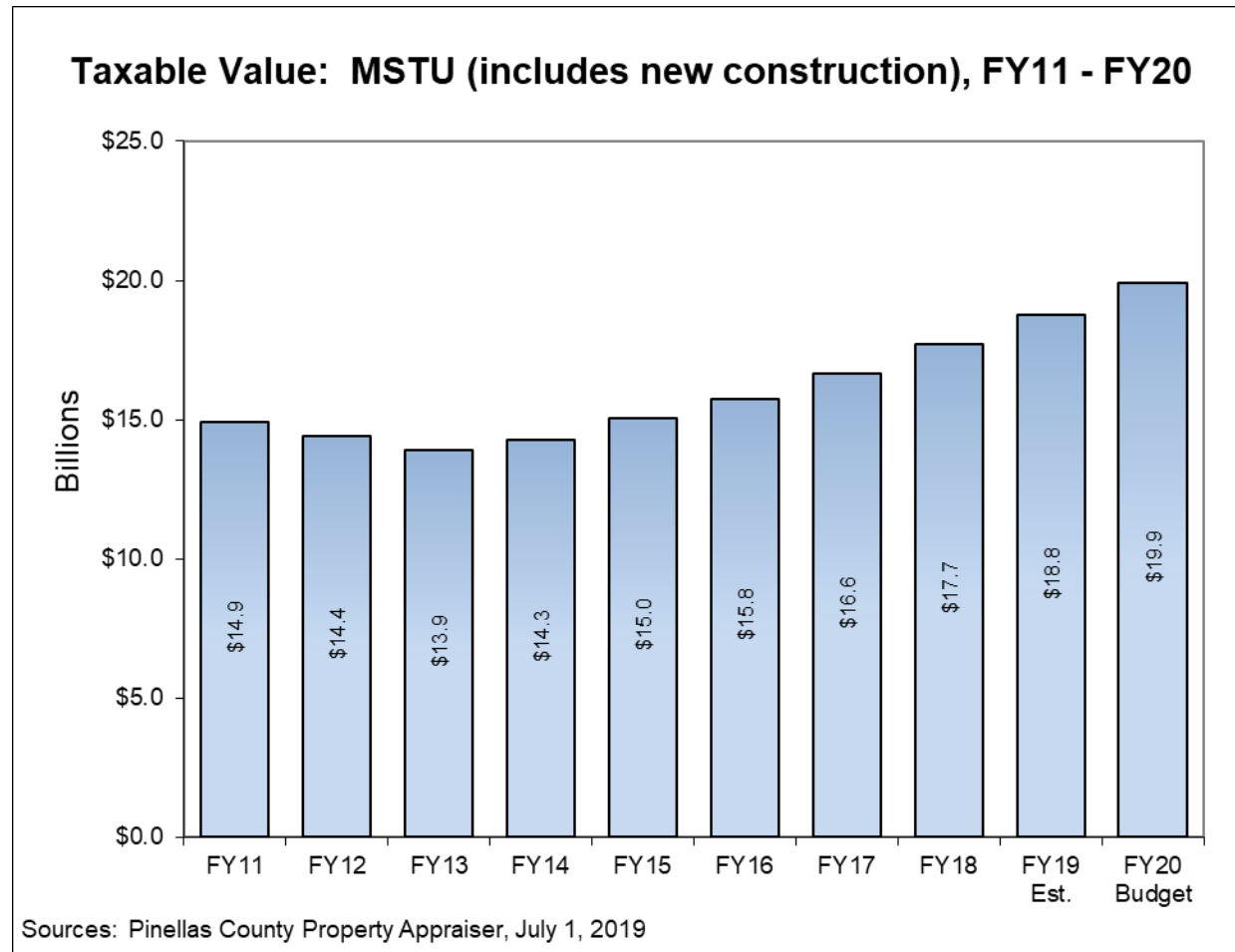
**Countywide Collective Property Tax Collections and Collective Millage Rate:** In FY20, property tax revenue is expected to increase for the eighth consecutive year. This run of increasing revenue follows the year-over-year decline in revenue from FY07 – FY11, due to a change in the Florida Constitution increasing the Homestead Exemption as well as a general decline in property values during the Great Recession. Countywide property revenue is projected to increase 7.2% in FY20.

The FY20 countywide collective property tax rate of 6.2748 mills will remain the same from last year. The three tax rates included in the countywide aggregate tax rate will remain the same: General Fund, 5.2755 mills; Health Department, 0.0835; and Emergency Medical Services (EMS), 0.9158 mills. The EMS millage is levied on only real property. The taxable value estimate for all taxable property (real and tangible property) is \$85.3B versus the taxable value estimate of \$80.6B for real property only.



## ECONOMIC TRENDS & MAJOR REVENUES

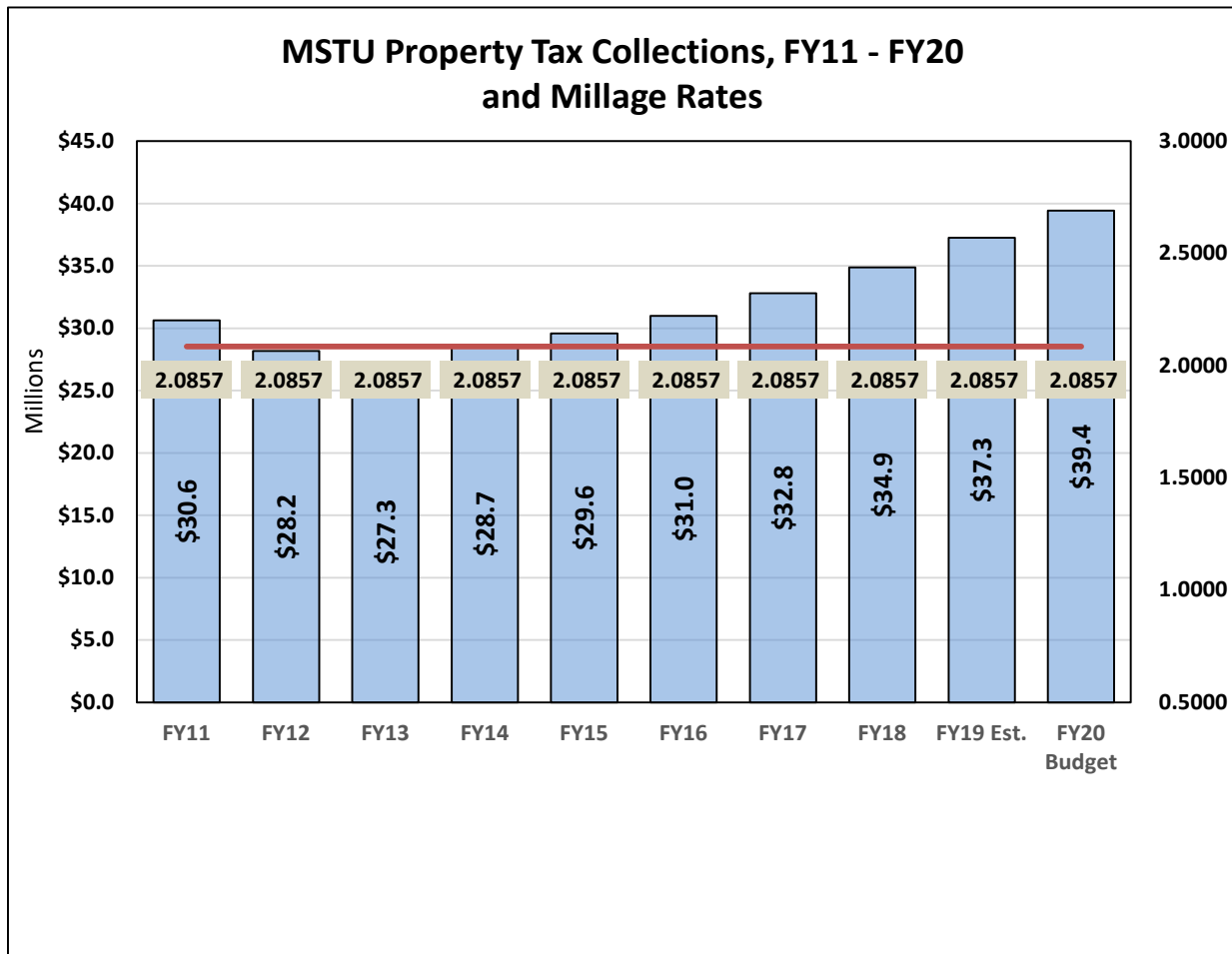
**Taxable Value - MSTU (includes new construction):** Taxable values within the unincorporated area of the County, also known as the Municipal Services Taxing Unit (MSTU), have increased from \$18.8B in FY19 to an estimate of \$19.9B in FY20, an increase of 6.1%. The taxable value in the MSTU as a percentage of the total countywide taxable value has decreased from 25.6% in FY11 to 23.3% in FY20. The MSTU has a separate millage collected to fund services within the MSTU.



## ECONOMIC TRENDS & MAJOR REVENUES

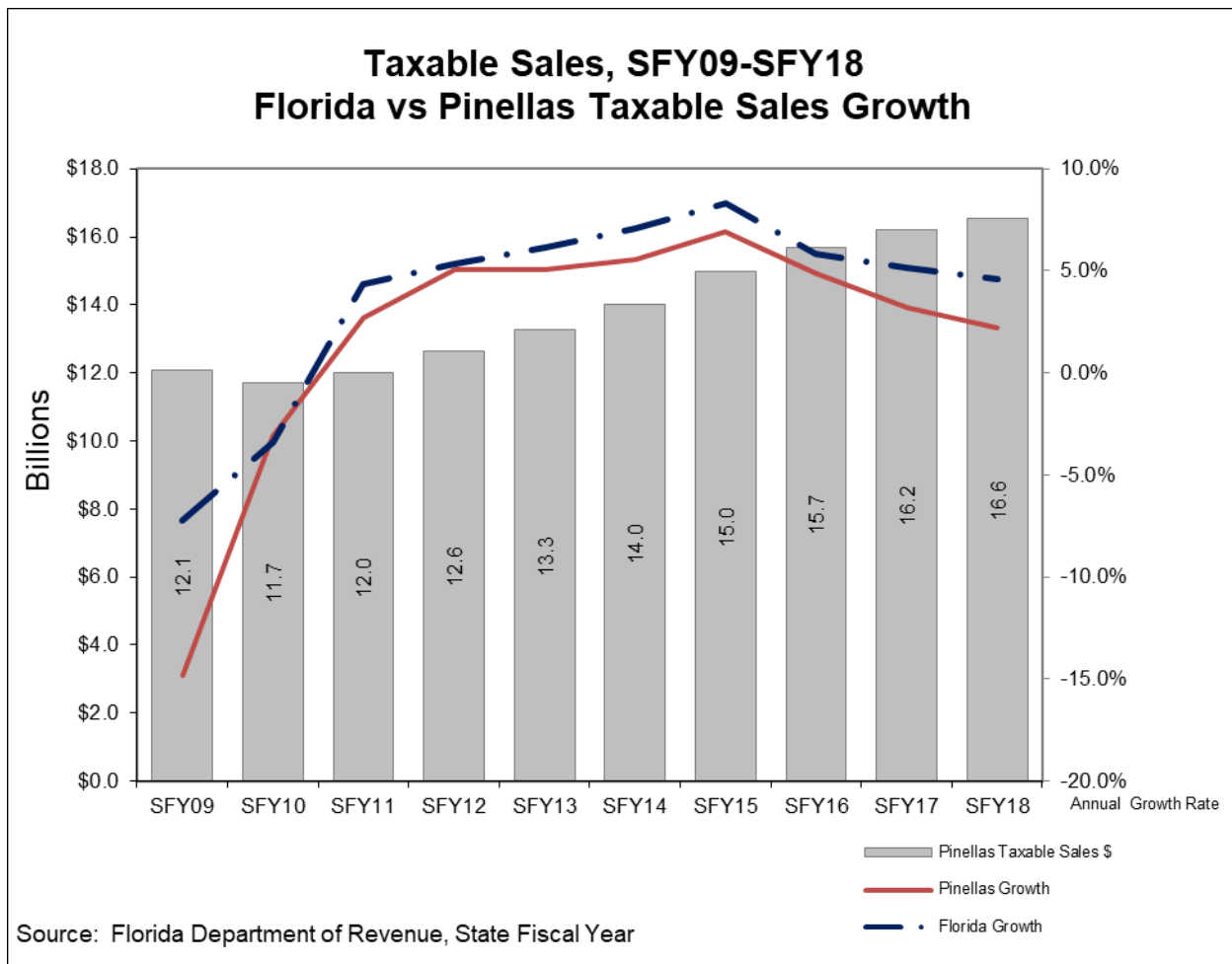
**MSTU Property Tax Collections and the MSTU Property Tax Rate:** The MSTU property tax collections are a direct result of the MSTU property tax rate and the MSTU taxable value. The FY20 budgeted property tax collections are 5.8% greater than the FY19. The MSTU property tax collections are used to fund a variety of services benefiting only the unincorporated area of the County. These services include, but are not limited to, community policing, development review services, and code enforcement.

The 2019 MSTU property tax rate of 2.0857 mills has not changed for the last 10 years.



## ECONOMIC TRENDS & MAJOR REVENUES

**Taxable Sales:** Taxable sales are those sales subject to Chapter 212, F.S., such as sales of goods, but not services (there are exceptions). Taxable sales indicate how strong the consumer durables industry is in the County. It also gives an indication of current tourism strength. In Pinellas County, taxable sales increased 2.2% to \$16.6B in State Fiscal Year (SFY) 2018, from \$16.2B in SFY17. The chart shows that Pinellas County's actual sales growth is lower but trends with State growth. The exception is in SFY09, at a time when consumer confidence was at its lowest. This observation is primarily due to the County's population growth, which is constrained given its land size, current density, limited available undeveloped acreage, and its cost of living.



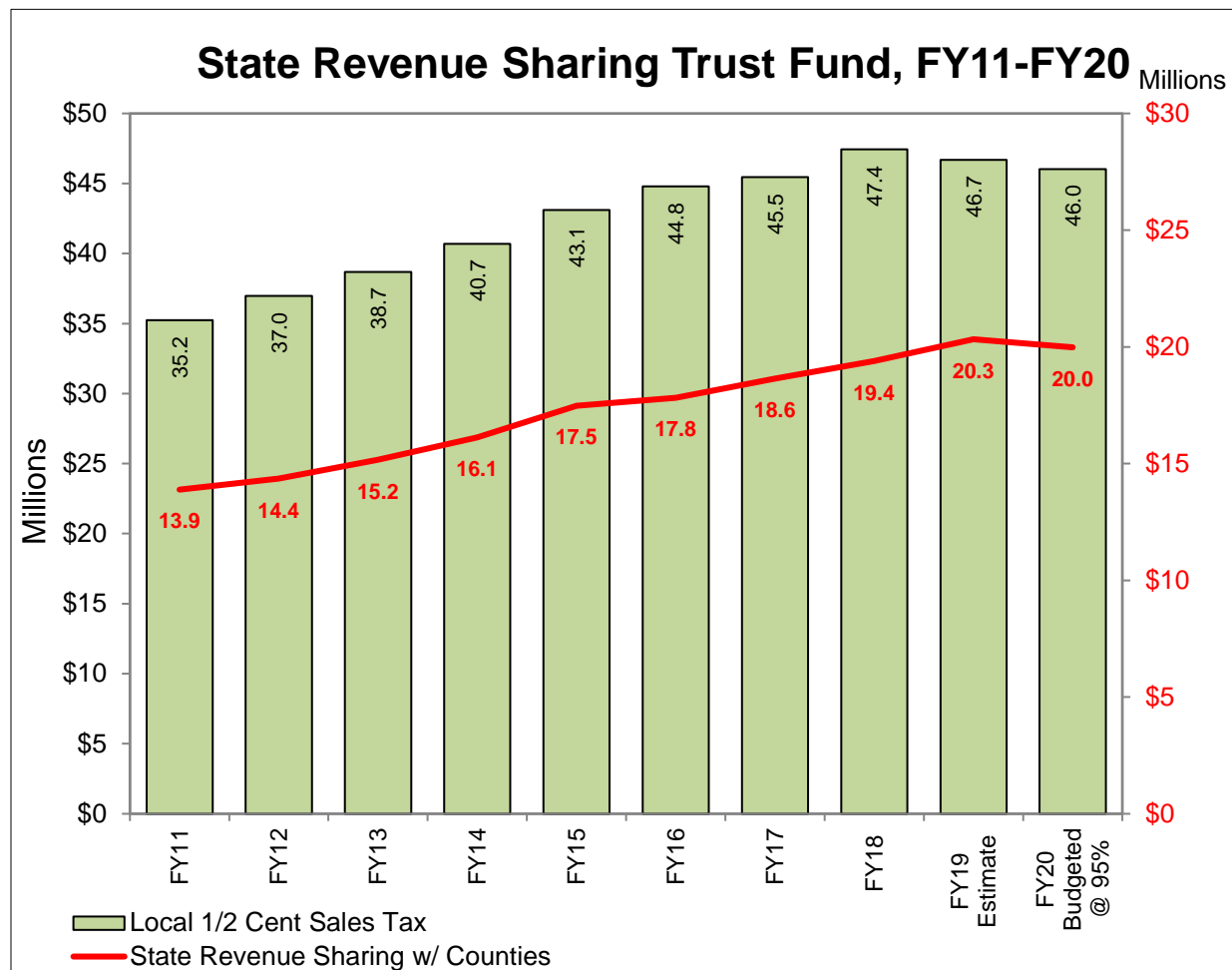


## ECONOMIC TRENDS & MAJOR REVENUES

**1/2 Cent Sales Tax and Revenue Sharing with Counties:** Both the local half-cent sales tax and the county revenue sharing receipts are part of the Florida Revenue Sharing Act of 1972. The chart reflects the County's share of the proceeds from both distributions that are allocated based on specific state-mandated formulas. The half-cent sales tax program generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the State Legislature. The State of Florida levies a sales tax of 6.0% on the purchase of consumer goods, with a variety of exemptions for non-prepared food items, prescription drugs, services, etc. The state returns "8.9744 percent" of net sales tax proceeds to local governments. The County's share is projected to decrease 1.4% between FY19 and FY20, from \$46.7M to \$46.0M due to the revenue being budgeted at 95.0% of the anticipated FY20 total.

The State's revenue sharing with counties is a portion of the State sales tax and the net State-levied cigarette/tobacco taxes. The County's share of this State revenue sharing program is also projected to decrease 1.7% between FY19 and FY20, from \$20.3M to \$20.0M due to the revenue being budgeted at 95.0% of the anticipated FY20 total.

Pinellas County uses these revenues in support of general fund operations.

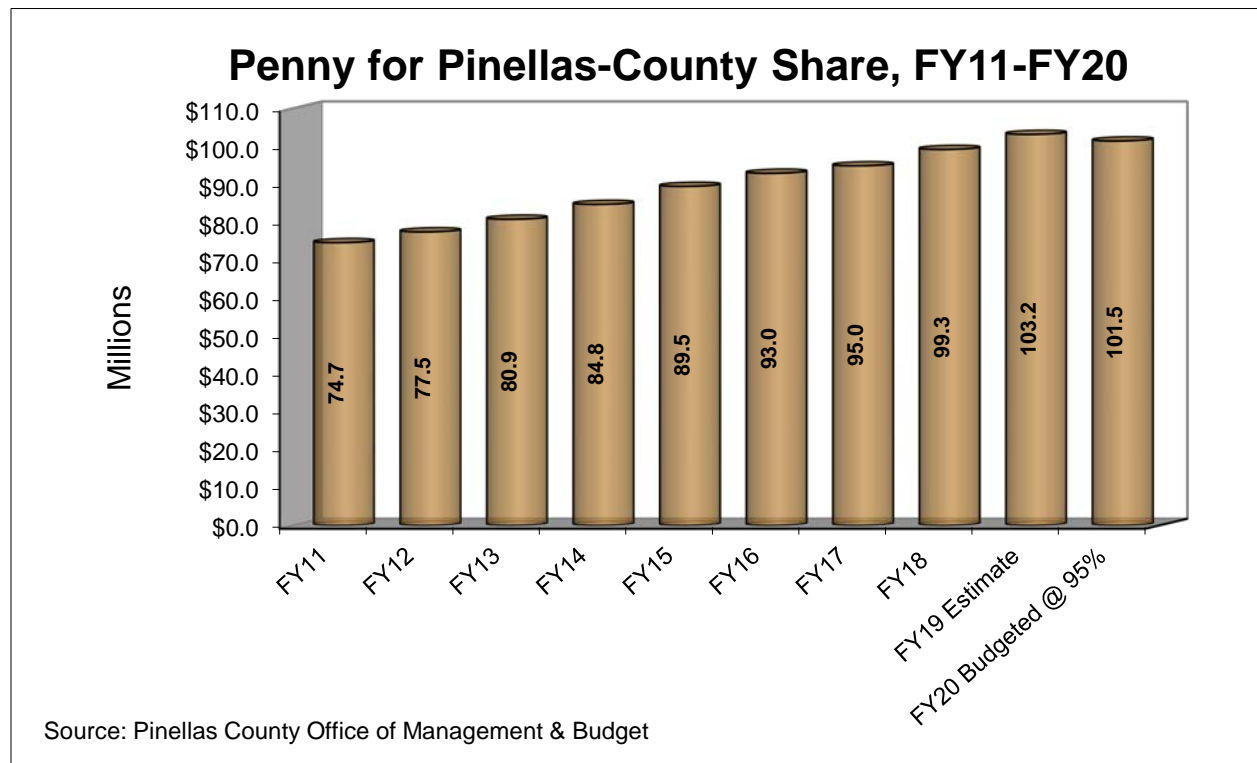


## ECONOMIC TRENDS & MAJOR REVENUES

**Penny for Pinellas - County Share:** Penny for Pinellas (Penny) revenues are proceeds of an additional one-percent Local Government Infrastructure Surtax on Sales, pursuant to Section 212.055(2), Florida Statutes, imposed in Pinellas County. The Penny surtax is collected on the first \$5,000 of all purchases excluding groceries and medications. The authorized use of these funds is generally restricted to infrastructure projects only and cannot be used for ongoing operation or maintenance costs. Sales tax as a revenue source is highly elastic and is sensitive to local and national economic conditions, such as inflation, wage growth, unemployment, and tourism.

The Penny became effective February 1, 1990 for an initial period of ten years and has been extended by referendums in 1997, 2007, and 2017 for three additional ten-year periods (until December 31, 2029). In accordance with statutory requirements and interlocal agreements with each municipality in Pinellas County for the Penny ending December 31, 2019, the County receives approximately 52.3% of the total monthly collections generated by this tax, following the deduction of a dedicated amount to fund capital projects for Court & Jail facilities which provide a countywide benefit. Beginning January 1, 2020, the interlocal agreement for Penny IV sets aside 11.3% of net proceeds for countywide investments consisting of Economic Development Capital Projects and Housing (land acquisition) at 8.3% and Jail and Courts Facilities at 3.0%. The County's percentage for Penny IV is 51.75%, after the countywide investment distribution.

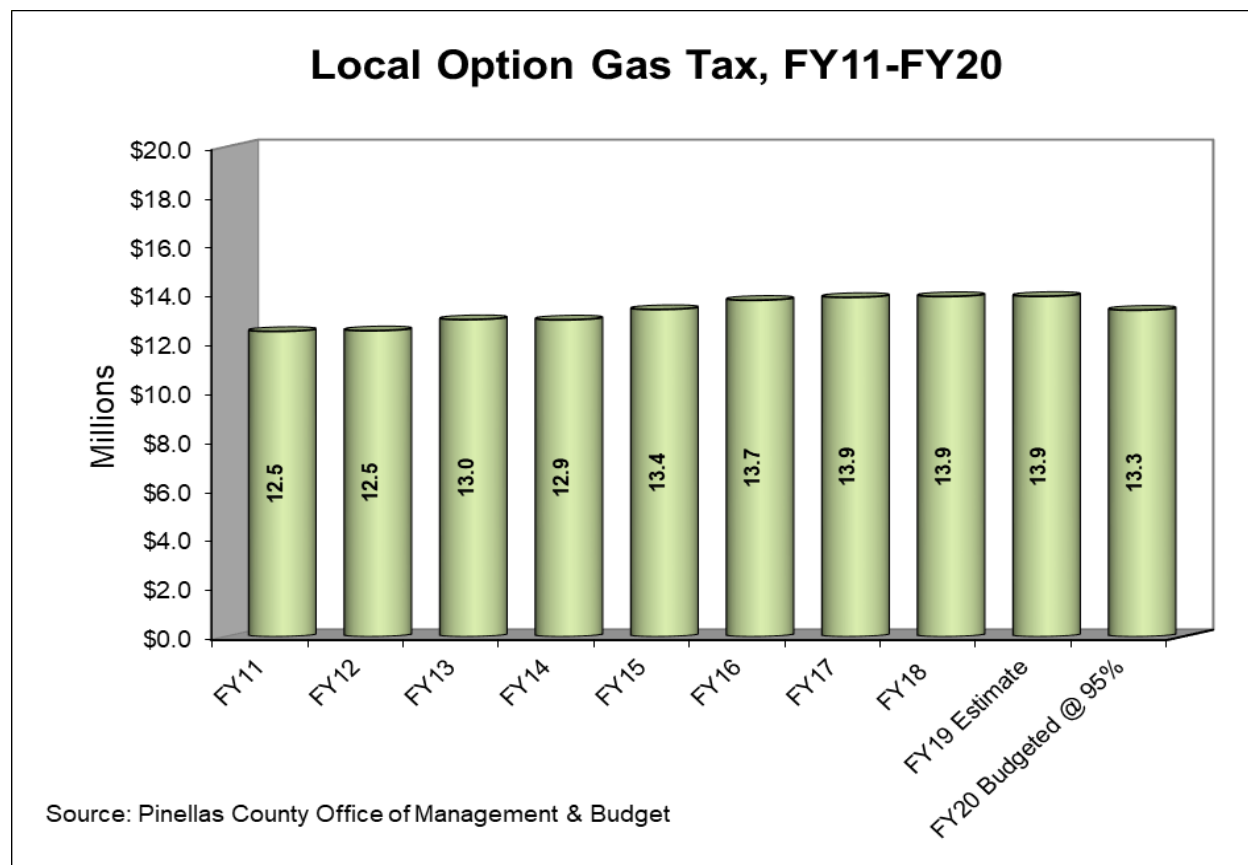
The FY19 estimate reflects a 4.0% increase in collections over actual FY18 revenue. The FY20 budgeted amount of \$101.5M is 1.7% lower than the FY19 estimate due to the revenue being budgeted at 95.0% of the anticipated FY20 total.



## ECONOMIC TRENDS & MAJOR REVENUES

**Local Option Gas Tax:** In accordance with Section 336.025(7) Florida Statutes, Pinellas County levies a six (6) cents per gallon tax on motor fuel sold. The tax is in effect through year 2027. Pursuant to interlocal agreement, the County retains 60.0% of the proceeds from the local option gas tax and the remaining 40.0% is allocated to the municipalities within the County.

The chart reflects the County's share of the proceeds. The County uses the proceeds to fund operations and maintenance of the County's transportation system and transportation capital projects. The chart shows that the collections from this tax are relatively static. The FY20 budgeted amount of \$13.3M is slightly lower than the FY19 estimate due to the revenue being budgeted at 95.0% of the anticipated FY20 total.

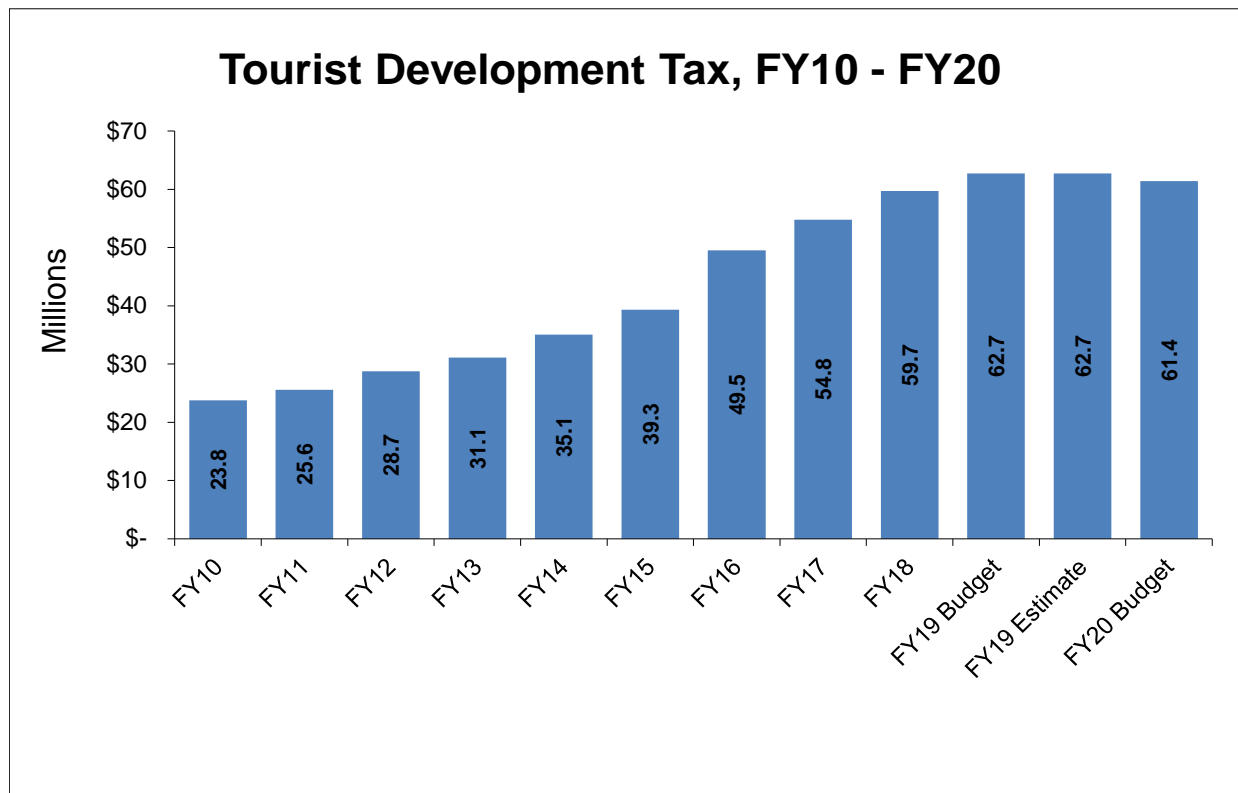


## ECONOMIC TRENDS & MAJOR REVENUES

**Tourist Development Tax:** The County collects a Local Option Resort/Tourist Tax, also known as the Tourist Development Tax (TDT), on most rents, leases, or lets, which have been contracted for periods of six months or less, or living accommodations in hotels, motels, apartment houses, rooming houses, and mobile home parks. In 1988, the Tourist Development Tax was increased from the initial 2% (levied in 1978) to 3% to provide additional revenue for tourist development activity. In 1996 the tax was increased to 4%, with the additional percent restricted to debt service for the City of St. Petersburg's Tropicana Field. In 2006, the tax was increased to 5%, which was dedicated to marketing purposes. Due to Pinellas County being designated a "high tourism impact" county pursuant to Florida Statutes, the County was allowed to increase its existing tourist tax levy to 6% in 2016.

The TDT is used to fund beach renourishment, contribute to tourist related capital projects throughout the county, and provide marketing and promotion resources for the Pinellas County Convention and Visitors Bureau (CVB). The CVB advertises and promotes Pinellas County as a top tourist destination for Florida, national, and international travelers.

Revenue from the TDT has experienced year-over-year growth in 87 of the last 91 months. The value of each percent of TDT has increased from \$4.8M to almost \$10.0M, or 109.5%, from FY10 to FY18. Robust tourism growth is continuing, and the FY19 estimate reflects an increase of 5.1% from the FY18 actual. With the FY20 budget at 95.0% of the anticipated amount to be collected, FY20 shows a slight decrease in revenues, but receipts are expected to exceed budget.



## ECONOMIC TRENDS & MAJOR REVENUES

**General Fund Beginning Fund Balance:** This resource reflects the amount of carry forward revenue the County has at the beginning of each fiscal year in the General Fund. The categories of fund balance are defined in the County's budget policies.

The General Fund is the primary fund for the County. The Fund provides the resources necessary to sustain the day-to-day activities of the County and pays for all administrative and operating expenses that are not assigned to a special purpose fund.

